

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2004**

NONMAJOR SPECIAL REVENUE FUNDS

Alcoholism and Substance Abuse Services Fund (#00000126-0, including subfunds 126-3 and 126-4) – Finances the detoxification of, treatment of, and other services to the alcohol or drug abuser and his/her family.

Arts and Cultural Development Fund (#00000117-0) – Beginning January 1, 2003, this fund acts as a conduit to transfer money to the Cultural Development Authority. Revenue sources include the county's tax on hotel/motel rooms, one percent of county expenditures for certain construction projects, and a small amount of county general tax revenue.

Arts and Cultural Education Program Fund (#00000116-0) – Financed by 40 percent of all excess hotel/motel tax revenues collected by King County under the provisions of RCW 67.28.180 in 1990 and 1991. This fund finances art and cultural education by providing one- to three-year grants for King County public schools and/or public school district- initiated projects and programs. Effective December 31, 1991, the State of Washington Legislature prohibited the use of hotel/motel tax revenues for these public school arts programs. A residual amount of money from 1990 and 1991 revenues remains in the fund to be expended.

Automated Fingerprint Identification System Fund (#00000122-0) – Accounts for the receipt of revenues and disbursement of expenditures related to the acquisition and implementation of a regional Automated Fingerprint Identification System (AFIS) for King County. The AFIS database consists of more than 500,000 people's print files from King County, the City of Seattle, and 42 police agencies within the region. This database is also electronically connected to the Washington State Patrol, California Department of Justice, and the Western Identification Network, which is a shared AFIS database between seven western states, giving access to nearly 20 million fingerprints. Included in this system is the electronic capture and transmission to AFIS, known as Live Scan. There are currently 22 Live Scan Units throughout King County, which will soon be expanded to 31 units.

Clark Contract Administration Fund (#00000137-0, including subfund 137-1) – Accounts for administrative and related costs associated with the Clark Contract class action lawsuit of individuals who previously worked for King County or the former Municipality of Metropolitan Seattle under temporary services agencies and who claim they were paid as independent contractors when they fall under the common law definition of employees eligible for full benefits.

Community Development Block Grant Fund (#00000246-0, including subfund 246-1) – Accounts for Federal grants received from the United States Department of Housing and Urban Development under the Housing and Community Development Act.

County Road Fund (#00000103-0) – Finances the construction, maintenance, preservation, and inspection of county streets and roads.

Criminal Justice Fund (#00000102-0) – Set up to record the activity resulting from the passage of Senate Bill 6913. This bill provides for one-time assistance from the State General Fund to cities and counties; apportionment of the Motor Vehicle Excise Tax receipts; and, with voter approval, use of an additional one-tenth of one percent of the sales tax. The revenue is for one-time projects needed in the criminal justice function and is used in supporting ongoing programs. In 2005 this fund will be proposed for closure and future activity will be accounted for in the General Fund.

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Development and Environmental Services Fund (#00000134-0, including subfunds 134-1 and 134-3) – Accounts for: (1) administration of the King County building, housing, fire, energy, shoreline management, zoning, and subdivision codes; (2) ensuring that development complies with the requirements of the State Environmental Policy Act (SEPA) and King County's environmental code, procedures, and regulations; (3) protecting natural resources, natural areas, sensitive areas, and water bodies in the County; (4) managing County review of building applications and issuing permits; (5) conducting fire prevention and investigation activities; (6) reviewing and inspecting proposed land developments; and (7) administering the County's drainage regulation policies through review of land development permit applications.

Developmental Disabilities Fund (#00000107-0) – Finances assistance to individuals who have developmental disabilities, including information, referral, advocacy and outreach activities, employment services, community support programs, and housing referral and information services. The fund also accounts for the provision of early intervention services for birth to three-year-old children and their families.

Emergency Medical Services Fund (#00000119-0, including subfund 119-1) – Finances emergency medical services programs for developing, implementing, and administering various emergency medical services in cooperation with King County fire districts. This fund also provides contract funds for financing certain paramedic and other emergency medical services programs in the County.

Enhanced 911 Emergency Telephone System Fund (#00000111-0) – Accounts for the receipt of E-911 excise tax revenues and the disbursement of expenditures related to the management of the Enhanced 911 Emergency Telephone System with participating jurisdictions in King County.

Flood Control Zone District Funds under chapter 86.15 RCW:

Green River District Fund (#19199001-0) – Provides for operation and maintenance of the Green River pump stations, maintenance of Green River levees and revetments, and administration of the Green River Flood Control Zone District.

Kimball Creek District Fund (#19309001-0) – Inactive.

Southwest Lake Sammamish District Fund (#19555001-0) – Inactive.

West Lake Sammamish District Fund (#19665001-0) – Inactive.

Intercounty River Improvement Fund (#00000182-0) – Set up under chapter 86.13 RCW, in partnership with Pierce County, to finance necessary improvements to the White River.

Local Hazardous Waste Fund (#00000128-0) – Accounts for financial resources used to support the Local Hazardous Waste Management Program established pursuant to chapter 70.105.220 RCW. The Local Hazardous Waste Management Program works to protect and enhance public health and environmental quality in King County by helping citizens, businesses and government reduce the threat posed by the use, storage, and disposal of hazardous materials.

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Logan/Knox Settlement Fund (#00000135-1, including subfunds 135-2 and 135-9) – Accounts for costs of the Logan/Knox settlement of class action lawsuits involving the County's use of temporary and part-time employees in contravention of the County Charter's Career Service provisions.

Mental Health Fund (#00000112-0) – Accounts for the King County Mental Health Regional Support Network, one of 14 Regional Support Networks in the State of Washington. This fund provides for operation of the involuntary treatment program, the provision of mental health services for children and adults, and community services for these individuals. This fund also includes criminal justice-related programs to reduce jail populations.

Miscellaneous Grants Fund (#00000214-0, including subfunds 215-1, 215-2, 215-3, 215-4, 215-5, 215-6, and 215-9) – Accounts for various federal, state, and local government grants.

Noxious Weed Control Fund (#00000131-1, including subfund 131-0) – Accounts for the special assessment revenue and the cost of operation of the King County noxious weed control program.

Parks and Recreation Fund (#00000145-0, including subfund 145-1) – Serves communities and enhances the quality of life through partnerships, entrepreneurial initiative, and environmentally sound stewardship of regional and rural parks, trails, natural lands, and recreational facilities.

Recorder's Operation and Maintenance Fund (#00000109-0) – Authorized by chapter 36.22.170 RCW to account for all revenues collected from an additional recording fee for the sole purpose of acquiring, installing, and maintaining an improved system for copying, preserving, and indexing documents recorded in, or filed with, King County Records, Elections and Licensing Services Division.

Risk Abatement Fund (#00000139-0, including subfunds 139-1, 139-2, 139-3, and 139-4) – Processes the administrative and related costs associated with settlements of class action lawsuits filed against King County.

River Improvement Fund (#00000105-0) – Accounts for all river improvement levy funds collected under authority granted by chapter 86.12 RCW. Levy proceeds may be used to plan, construct, maintain, operate, and regulate flood control facilities. The fund is also used to account for Green River Flood Control District levy funds consistent with agreements with King County and the Districts.

Road Improvement Districts Maintenance Fund (#16999001-0) – There are currently three active Road Improvement Districts (RID), numbers 57, 107, and 110, accounting for special assessments.

Surface Water Management Fund (#00000121-0, including subfund 121-1) – Accounts for all service charge revenue and expenditures for the maintenance and operation of surface and storm water management facilities pursuant to King County Code 9.08.110.

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Treasurer's Operations and Maintenance Fund (#00000120-0) – Accounts for the revenues received and costs incurred in the foreclosure, distraint, and sale of real and personal property for delinquent taxes, and to defray the costs of further foreclosures, distraints, and sales for delinquent taxes.

Veterans' Relief Fund (#00000106-0) – Finances emergency financial assistance, counseling services, employment opportunities, and referrals to other agencies for specialized services for veterans and their dependents.

Youth Employment Programs Fund (#00000224-0, including subfund 224-1) – Accounts for revenues received from the United States Department of Labor, under the Workforce Investment Act, Housing and Urban Development, Washington State, and Community Colleges. The programs benefit youths and young adults aged 14 through 24 completing their education and developing skills that lead to obtaining employment.

Youth Sports Facilities Grant Fund (#00000129-0) – Accounts for 25 percent of the proceeds of sales or use tax levied upon retail car rentals within King County to fund youth sports facilities.

NONMAJOR DEBT SERVICE FUNDS

Limited General Obligation Bond Redemption Fund (#00000840-0, including subfunds 840-1, 840-5, and 840-6) – Accumulates monies for payment of those bonds which have been issued without a vote of the people. This fund is supported by various sources, including property taxes, a share of the hotel/motel tax, auto rental sales and use taxes, other revenues, and transfers from various county funds. Two subfunds are used to segregate revenues, including sales tax, state lottery allocation, and related interest earnings, which are dedicated to debt service on bonds issued to construct a baseball stadium owned by the Washington State Major League Baseball Stadium Public Facilities District.

Road Improvement Districts Special Assessment Debt Redemption Fund (#16999801-0) – Reports special assessment collection and debt service payment for Road Improvement District special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment.

Road Improvement Guaranty Fund (#00000115-0) – Accumulates monies to ensure payment of County Road Improvement Districts' special assessment bonds.

Stadium General Obligation Bond Redemption Fund (#00000851-0) – Accumulates monies for payment of bond issues for Kingdome construction which have a 3/5-approval vote of the people. The debt service for this fund is financed by a share of the hotel/motel tax.

Unlimited General Obligation Bond Redemption Fund (#00000850-0) – Accumulates monies for payment of those bonds which have been issued with a 3/5-approval vote of the people, except those issued for Kingdome construction which are accounted for in a separate fund. Property taxes are levied to finance annual debt service.

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NONMAJOR CAPITAL PROJECT FUNDS

Arts and Historic Preservation Capital Funds (#00000341-0, including subfunds 341-1, 341-2, 341-3, 341-4, 341-5, 341-6, 341-7, 341-8, and 341-9) – Fund 341-1's resources are being used for King County landmarks and historic projects under the Historic Preservation Program. Other subfunds are slated for closure in 2005 with the residual balances to be transferred to the Cultural Development Authority of King County (CDA) except for the amounts segregated for arbitrage tax liability.

Arts Construction Fund (#00000366-0, including subfunds 366-1 and 366-9) – Fund 366-1 is slated to be closed; residual balances, except for the amounts segregated for arbitrage tax liability, are to be transferred to the CDA.

Building Construction and Improvement Fund (#00000380-0, including subfunds 380-1, 380-2, 380-3, 380-4, 380-5, and 380-9) – Established to account for the proceeds of short-term bond anticipation notes and general obligation bonds for the Courthouse Seismic Project and the Regional Communications and Emergency Control Center Project. The fund reimburses expenditures in fund 395-1 where the actual construction projects are housed.

Building Repair and Replacement Fund (#00005395-0, including subfunds 395-1, 395-2, 395-3, 395-4, 395-5, 395-6, 395-7, 395-8, and 395-9) – Consists of one project subfund, four proceeds subfunds, and four excess earnings subfunds. Subfund 395-2 accounts for \$1.06 million in bond proceeds for energy performance projects. Under the GAAP basis, these bond proceeds are reported with the internal service fund responsible for paying the debt service. The Building Repair and Replacement Projects subfund was established to account for receipts and expenditures for repair and replacement of County buildings and building systems. The Capital Acquisition and Renovation 1996 Fund was established in 1995 to account for the receipt and disbursement of bond funds used for construction and improvements to the King County Courthouse, the King County Aquatic Center, and Issaquah District Court. The General Government CIP 1997 subfund was established to account for the 1997 Various Purpose bond issue of \$9 million designated for various building construction and improvement projects. The General Government CIP 1998-1999 subfund was created in 1999 to account for \$14.6 million in bond proceeds to fund certain 1998 and 1999 capital improvement projects.

Cable Communications and Institutional Network Capital Fund (#00000348-0, including subfunds 348-1, 348-2, and 348-9) – Subfund 348-1 was established in 1995 to account for the receipt and disbursement of funds used to construct cable television projects. The King County Institutional Network 1999 Construction subfund, 348-2, is slated to be closed, with residual balances to be transferred to 348-1.

Capital Acquisition and County Facilities Renovation Funds (#00000334-0, including subfunds 334-2, 334-3, 334-4, 334-5, 334-6, 334-8, and 334-9) – Consists of seven subfunds established to segregate projects and arbitrage liabilities. The Capital Acquisitions and County Facilities Renovation subfund 1993 was established to account for the receipt of bond proceeds of \$22.3 million for improvements to County facilities, for acquisition of real property and equipment, and for capital grants. The Capital Acquisition and Renovation subfund 1993 Series B was established to account for the receipt of bond proceeds of \$11.7 million for improvements and capital grants.

Conservation Futures Levy Fund (#00000315-1) – Established to account for the receipt and disbursement of conservation futures levy proceeds for the open space acquisition program.

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County Road Construction Fund (#00005386-0, including subfunds 386-0, 386-1, and 386-9) – Established to account for the receipt and disbursement of funds received through a subsidy from the County Road Fund and Federal road grants for construction of County roads. Monies from the mitigation payment system trust fund, although legally segregated, are included in this fund for reporting purposes.

Emergency Communications System Fund (#00000347-0, including subfund 347-1) – Established to support the development of a regional emergency radio communication system funded by a general tax levy.

Farmland and Open Space Acquisition Fund (#00005384-0, including subfunds 384-0, 384-1, 384-2, and 384-9) – Consists of three subfunds for projects and an arbitrage liability subfund. The Farmland and Open Space Acquisition Fund was established to account for the proceeds of voter-approved (unlimited) bonds to be used to acquire eligible, voluntarily-offered development rights of farm and open space land. The Farmland Preservation 1996 Bond subfund accounts for the bond proceeds designated for acquisition of real property to preserve critical farmlands. The Agriculture Preservation subfund was created to finance farmland preservation and to encourage, maintain, and support agricultural activity.

Health Centers Construction Fund (#00000333-0) – Established to account for the receipt and disbursement of funds for construction of the North District Multiservice Center. This project is complete and the fund has been expanded to account for other health center construction and remodeling projects.

Health Department Clinic Projects Construction Fund (#00000313-0, including subfund 313-9) – Established to account for the receipt and disbursement of a \$15 million bond issue approved by the voters of King County in 1987. The proceeds and interest thereon were intended for the construction of three new health centers, remodeling and expansion of the Renton Public Health Center, roof replacement in the Southwest Public Health Center, and replacement of the City of Seattle-operated Columbia Public Health Center.

Housing Opportunity Acquisition Fund (#00000322-0) – Established to account for monies from real estate excise taxes that are to be used to acquire, renovate and/or construct housing for qualified low-income families, senior citizens, and the homeless in the County.

Information and Telecommunication Services Capital Fund (#00000378-0, including subfund 378-1) – Established in 2001, this fund accounts for equipment replacements and general purpose technology projects managed by the ITS Division.

Jail Renovation and Construction Fund (#00000388-0) – Originally established to account for the construction of the King County Correctional Facility. It is currently being used to account for improvement projects in the same facility.

Long-term Leases Fund (#00005331-0, including subfunds 331-0, 331-1, and 331-2) – Originally established in 1962 to account for the disbursement of limited tax general obligation bond proceeds approved over the years for the modernization of the King County Courthouse and construction of the Administration Building complex. This fund is currently being used to make periodic payments on office space leases entered into by King County agencies.

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Major Maintenance Reserve Fund (#00000342-0, including subfund 342-1) – Established in 1993 to meet the County's ongoing major maintenance requirements for county-owned buildings and grounds.

Neighborhood Parks and Open Space Acquisition and Development Fund (#00000309-0) – Established to account for monies paid to King County as fees in lieu of land dedication or reservation for parks and open space and the disbursement of monies for purposes authorized under King County Ordinance 5596. The fund accounts for revenue by school district.

Office of Information Resource Management Capital Fund (#00000377-1) – Established to account for monies used to support the financial management of the County's capital technology projects.

Open Space Projects Acquisition and Improvement Fund (#00000350-0, including subfunds 351-1, 351-2, 351-3, 351-4, 352-1, 352-2, 353-1, 354-1, 354-2, 354-3, 354-5, 354-7, 354-8, 354-9, 355-2, 355-6, and 355-8) – Established to account for \$117.6 million of bond proceeds from a voter-approved bond issue to be used in the acquisition, development and/or improvement of public green space, green belt, open space, and parks and trail projects in King County, the City of Seattle, and certain suburban jurisdictions. This fund will also account for any non-bond revenues supplementing the bonds.

Park Facilities Rehabilitation Fund (#00000349-0) – Established to account for receipt and disbursement of funds for rehabilitation of parks facilities within the term of the program.

Parks CIP Funds (#00000340-0, including subfunds 340-1, 340-2, 340-3, 340-8, and 340-9) – Consists of two subfunds established in 1993 and three subfunds established to segregate bond proceeds and arbitrage liabilities. The Parks Land Acquisition subfund 1993 was established to account for the receipt of bond proceeds of \$14 million to be used to acquire real property for parks and open space. The Urban Restoration and Habitat Restoration subfund was established to fund restoration projects.

Parks, Recreation and Open Space Fund (#00000316-0) – Established to account for the revenues and expenditures for park acquisition and development.

Public Art Fund (#00000320-0, including subfunds 320-1, 320-2, 320-3, 320-4, 320-5, 320-6, 320-7, 320-8, 320-9, and 321-1) – The One Percent for Art program is now managed by the Cultural Development Authority of King County (CDA). Residual interest earnings in this fund, with the exception of amounts segregated for arbitrage tax liability, are to be transferred to the CDA.

Real Estate Excise Tax Capital Fund (#00000368-0, including subfunds 368-1 and 368-2) – The Real Estate Excise Tax Capital subfund (368-1) accounts for the proceeds of the one-quarter of one percent excise tax on the sale of real property in unincorporated King County that can be programmed for public investment in infrastructure required to support private development. The Real Estate Excise Number Two Capital subfund (368-2) accounts for a separate excise tax of one-quarter of one percent on the sale of real property in unincorporated King County which may be programmed for the planning, construction, reconstruction, rehabilitation, or improvement of parks located in unincorporated King County. Effective January 1, 2003, the cash balance in the REET CIP fund is invested for the benefit of the General Fund.

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Regional Justice Center Construction Fund (#00000346-0, including subfund 346-1) – Currently being used to account for facility improvement projects in the Regional Justice Center complex. In the past this fund accounted for the costs incurred in the planning, acquisition, and construction of the Regional Justice Center.

Renton Maintenance Facilities Construction Fund (#00005385-0, including subfunds 385-0 and 385-1) – Established to account for the construction of the Department of Public Works Consolidated Office and Shop Facilities and is now being used to account for construction and improvement of other Roads Division facilities. 385-1 was established to account for the construction of a survey building for the Road Services Division funded by bonds.

Road Improvement Districts Construction Fund (#16999301-0, including subfunds 16105301-0, 16137301-0, 16128301-0, 16129301-0, and 16130301-0) – Created to comply with Statement 6, "Accounting and Financial Reporting for Special Assessments" of the Governmental Accounting Standards Board. This fund reports the combined construction activity of the County's road improvement districts. These special assessment districts are authorized in chapter 36.88 RCW.

Surface and Storm Water Management Construction Fund (#00000318-0) – Established to account for the receipt of proceeds from the Surface Water service charges and the disbursement of expenditures for construction and related costs for the acquisition and development of drainage control facilities.

Surface Water Management Construction Fund (#00000329-0, including subfunds 329-2, 329-3, 329-4, 329-5, 329-7, and 329-8) – Established to account for revenues from various sources, particularly proceeds from future bond issues, specifically earmarked for the continuation and expansion of the King County Surface Water Management Program.

Technology 1997 Bonds Fund (#00000344-0, including subfunds 344-1, 344-2, 344-3, 344-4, 344-6, 344-7, 344-8, and 344-9) – Consists of four project subfunds and four arbitrage subfunds. This fund was established to account for \$39.4 million of bond proceeds from 1997 that was earmarked for technological improvements in several County agencies.

Technology Systems Capital Fund (#00000343-0, including subfunds 343-3, 343-4, 343-8, and 343-9) – Formerly titled Core GIS Capital Fund. It consists of two subfunds established in 1993 and 1995 to account for the receipt of bond proceeds to be used for various technology related projects, and two subfunds established to segregate projects and arbitrage liabilities.

Transfer of Development Credit Program Fund (#00000369-1) – Established to account for the purchase and sale of development credits under the transfer of development credit program.

Working Forest Fund (#00000339-0, including subfunds 339-1, 339-2, and 339-9) – Established to account for receipt and disbursement of bond proceeds to be used to acquire real property interests to preserve sustainable forest production lands. Subfund 339-2 accounts for the receipt and disbursement of Title III forest revenues.

Youth Detention Facility 1990 Series B Fund (#00000326-0, including subfund 326-9) – Established to account for \$1.2 million of bond proceeds to be used to construct additional improvements to the Youth Center Detention Facility.

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Youth Services Detention Facility Construction Fund (#00000319-0, including subfund 319-9) – Established to account for receipt and disbursement of \$14.2 million in bond proceeds.

Youth Services Facilities Construction Fund (#00000335-0) – Accounted for the receipt and disbursement of voter-approved Forward Thrust Bonds of \$6.1 million issued in 1968 for expansion of the King County Youth Services Center. The fund is now used to account for various remodeling projects at the facility.

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2004

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	\$ 143,038,180	\$ 43,444,962	\$ 165,448,044	\$ 351,931,186
Taxes receivable - delinquent	3,892,482	1,608,873	213,655	5,715,010
Accounts receivable, net	19,936,365	-	301,921	20,238,286
Notes and contracts receivable	73,260	-	-	73,260
Other receivables, net	33,167	296,846	117,040	447,053
Due from other funds	8,176,824	-	10,360,034	18,536,858
Due from other governments, net	25,309,954	6,940,339	7,478,031	39,728,324
Prepayments	4,078,507	-	-	4,078,507
Total assets	<u>\$ 204,538,739</u>	<u>\$ 52,291,020</u>	<u>\$ 183,918,725</u>	<u>\$ 440,748,484</u>
LIABILITIES				
Accounts payable	\$ 11,480,317	\$ -	\$ 6,810,555	\$ 18,290,872
Due to other funds	16,200,099	-	9,713,373	25,913,472
Interfund short-term loans payable	2,115,393	-	1,263,492	3,378,885
Due to other governments	3,157,218	-	24,453	3,181,671
Due to component unit	2,733,567	-	-	2,733,567
Wages payable	5,800,564	-	836	5,801,400
Taxes payable	17,361	-	18,780	36,141
Deferred revenues	43,420,714	1,932,807	758,333	46,111,854
Obligations under reverse repurchase agreements	2,818,013	542,476	1,916,064	5,276,553
Notes and contracts payable	-	-	46,830,101	46,830,101
Custodial accounts	6,539,229	-	1,447,220	7,986,449
Other liabilities	-	-	330,928	330,928
Advances from other funds	300,000	-	491,925	791,925
Total liabilities	<u>94,582,475</u>	<u>2,475,283</u>	<u>69,606,060</u>	<u>166,663,818</u>
FUND BALANCES				
Reserved	27,010,901	15,787,488	64,554,442	107,352,831
Unreserved				
Designated, reported in				
Special Revenue	10,852,009	-	-	10,852,009
Unreserved, undesignated, reported in				
Special Revenue	72,093,354	-	-	72,093,354
Debt Service	-	34,028,249	-	34,028,249
Capital Projects	-	-	49,758,223 ^(a)	49,758,223
Total fund balances	<u>109,956,264</u>	<u>49,815,737</u>	<u>114,312,665</u>	<u>274,084,666</u>
Total liabilities and fund balances	<u>\$ 204,538,739</u>	<u>\$ 52,291,020</u>	<u>\$ 183,918,725</u>	<u>\$ 440,748,484</u>

(a) See Note 6, "Capital Assets" - Construction Commitments.

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING BALANCE SHEET
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	TOTAL	ALCOHOLISM & SUBSTANCE ABUSE SERVICES	ARTS & CULTURAL DEVELOPMENT	ARTS & CULTURAL EDUCATION PROGRAM	AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM
ASSETS					
Cash and cash equivalents	\$ 143,038,180	\$ 3,708,678	\$ 1,583,567	\$ 126	\$ 18,496,427
Taxes receivable - delinquent	3,892,482	-	-	-	311,159
Abatements receivable	452,619	-	-	-	-
Estimated uncollectible abatements receivable	(446,192)	-	-	-	-
Accounts receivable	25,889,318	9,180	-	-	-
Estimated uncollectible accounts receivable	(5,952,953)	-	-	-	-
Assessments receivable	26,740	-	-	-	-
Notes and contracts receivable	73,260	-	-	-	-
Due from other funds	8,176,824	42,425	1,150,000	-	-
Due from other governments	25,309,954	2,275,537	-	-	-
Prepayments	4,078,507	-	4,078,507	-	-
TOTAL ASSETS	\$ 204,538,739	\$ 6,035,820	\$ 6,812,074	\$ 126	\$ 18,807,586
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 11,317,567	\$ 1,085,151	\$ -	\$ -	\$ 38,616
Retainage payable	162,750	-	-	-	-
Due to other funds	16,200,099	165,181	1,946,008	-	92,075
Interfund short-term loans payable	2,115,393	-	-	-	-
Due to other governments	3,157,218	1,983,764	-	-	-
Due to component unit	2,733,567	-	2,733,567	-	-
Wages payable	5,800,564	122,853	-	-	211,053
Taxes payable	17,361	-	-	-	-
Deferred revenues	43,420,714	-	-	-	311,159
Obligations under reverse repurchase agreement	2,818,013	-	-	-	583,917
Custodial accounts	6,539,229	-	-	-	-
Advances from other funds	300,000	-	-	-	-
Total liabilities	94,582,475	3,356,949	4,679,575	-0-	1,236,820
Fund balances					
Reserved for encumbrances	22,271,088	141,193	-	-	3,735,410
Reserved for youth sports facilities grant endowment	661,306	-	-	-	-
Reserved for prepayments	4,078,507	-	4,078,507	-	-
Unreserved					
Designated for equipment replacement	3,431,864	-	-	-	-
Designated for contingencies	2,758,950	-	-	-	-
Designated for FEMA match	130,607	-	-	-	-
Designated for insurance/inpatient	2,746,988	-	-	-	-
Designated for reappropriation	1,783,600	-	-	-	-
Undesignated (deficit)	72,093,354	2,537,678	(1,946,008)	126	13,835,356
Total fund balances (deficit)	109,956,264	2,678,871	2,132,499	126	17,570,766
TOTAL LIABILITIES AND FUND BALANCES	\$ 204,538,739	\$ 6,035,820	\$ 6,812,074	\$ 126	\$ 18,807,586

KING COUNTY, WASHINGTON

NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING BALANCE SHEET
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CLARK CONTRACT ADMINISTRATION	COMMUNITY DEVELOPMENT BLOCK GRANT	COUNTY ROAD	CRIMINAL JUSTICE	DEVELOPMENT AND ENVIRONMENTAL SERVICES	DEVELOPMENTAL DISABILITIES	EMERGENCY MEDICAL SERVICES
\$ 25,018	\$ 317,071	\$ 6,648,409	\$ 1,279,928	\$ 36,137,982	\$ 5,057,814	\$ 13,710,203
-	-	2,103,526	-	-	62,390	968,513
-	-	-	-	452,619	-	-
-	-	-	-	(446,192)	-	-
24,541	13,676,703	453,280	-	6,526,675	-	3,059
(22,654)	-	(145,806)	-	(5,776,763)	-	-
-	-	-	-	-	-	-
-	-	73,260	-	-	-	-
-	99,532	1,771,036	227,894	146,267	-	54,972
-	5,451,413	801,907	3,190,551	-	3,687,862	6,800
-	-	-	-	-	-	-
<u>\$ 26,905</u>	<u>\$ 19,544,719</u>	<u>\$ 11,705,612</u>	<u>\$ 4,698,373</u>	<u>\$ 37,040,588</u>	<u>\$ 8,808,066</u>	<u>\$ 14,743,547</u>
\$ 20,576	\$ 1,307,253	\$ 688,136	\$ 161,057	\$ 121,558	\$ 1,321,742	\$ 2,264,235
-	-	162,750	-	-	-	-
-	143,494	9,275,030	466,089	126,994	480,870	21,282
-	-	-	-	-	-	-
-	13,605	-	-	-	824,164	-
-	-	-	-	-	-	-
-	91,168	1,651,931	338,795	746,644	66,908	394,368
-	-	7,221	-	10	-	-
-	17,444,668	2,311,458	-	18,737,686	62,390	968,514
-	-	-	-	1,063,126	-	516,355
-	209,456	41,182	-	6,288,591	-	-
-	-	-	-	-	-	-
<u>20,576</u>	<u>19,209,644</u>	<u>14,137,708</u>	<u>965,941</u>	<u>27,084,609</u>	<u>2,756,074</u>	<u>4,164,754</u>
-	8,618,592	1,623,603	-	236,293	1,068	1,160,203
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	965,241	-	-
-	-	-	-	2,758,950	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	60,000	-	-	-	181,700
<u>6,329</u>	<u>(8,283,517)</u>	<u>(4,115,699)</u>	<u>3,732,432</u>	<u>5,995,495</u>	<u>6,050,924</u>	<u>9,236,890</u>
<u>6,329</u>	<u>335,075</u>	<u>(2,432,096)</u>	<u>3,732,432</u>	<u>9,955,979</u>	<u>6,051,992</u>	<u>10,578,793</u>
<u>\$ 26,905</u>	<u>\$ 19,544,719</u>	<u>\$ 11,705,612</u>	<u>\$ 4,698,373</u>	<u>\$ 37,040,588</u>	<u>\$ 8,808,066</u>	<u>\$ 14,743,547</u>

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING BALANCE SHEET
 DECEMBER 31, 2004
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	ENHANCED 911 EMERGENCY TELEPHONE SYSTEM	FLOOD CONTROL GREEN RIVER	FLOOD CONTROL KIMBALL CREEK	FLOOD CONTROL SW LAKE SAMMAMISH	FLOOD CONTROL WEST LAKE SAMMAMISH
ASSETS					
Cash and cash equivalents	\$ 8,313,166	\$ 868,176	\$ 26,681	\$ 154,673	\$ 316,597
Taxes receivable - delinquent	-	22,621	-	-	-
Abatements receivable	-	-	-	-	-
Estimated uncollectible abatements receivable	-	-	-	-	-
Accounts receivable	2,189,586	-	-	-	-
Estimated uncollectible accounts receivable	-	-	-	-	-
Assessments receivable	-	-	-	-	-
Notes and contracts receivable	-	-	-	-	-
Due from other funds	84,740	-	-	-	-
Due from other governments	-	-	-	-	-
Prepayments	-	-	-	-	-
TOTAL ASSETS	\$ 10,587,492	\$ 890,797	\$ 26,681	\$ 154,673	\$ 316,597
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 122,493	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	51,114	75,032	-	-	-
Interfund short-term loans payable	-	-	-	-	-
Due to other governments	-	-	-	-	-
Due to component unit	-	-	-	-	-
Wages payable	27,508	-	-	-	-
Taxes payable	-	-	-	-	-
Deferred revenues	-	22,621	-	-	-
Obligations under reverse repurchase agreement	-	-	-	-	-
Custodial accounts	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	201,115	97,653	-0-	-0-	-0-
Fund balances					
Reserved for encumbrances	1,591,456	-	-	-	-
Reserved for youth sports facilities grant endowment	-	-	-	-	-
Reserved for prepayments	-	-	-	-	-
Unreserved					
Designated for equipment replacement	2,000,000	466,623	-	-	-
Designated for contingencies	-	-	-	-	-
Designated for FEMA match	-	130,607	-	-	-
Designated for insurance/inpatient	-	-	-	-	-
Designated for reappropriation	1,310,458	-	-	-	-
Undesignated (deficit)	5,484,463	195,914	26,681	154,673	316,597
Total fund balances (deficit)	10,386,377	793,144	26,681	154,673	316,597
TOTAL LIABILITIES AND FUND BALANCES	\$ 10,587,492	\$ 890,797	\$ 26,681	\$ 154,673	\$ 316,597

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING BALANCE SHEET
 DECEMBER 31, 2004
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<u>INTERCOUNTY RIVER IMPROVEMENT</u>	<u>LOCAL HAZARDOUS WASTE</u>	<u>LOGAN/KNOX SETTLEMENT</u>	<u>MENTAL HEALTH</u>	<u>MISCELLANEOUS GRANTS</u>	<u>NOXIOUS WEED CONTROL</u>
\$ 120,496	\$ 1,849,374	\$ 1,794,536	\$ 10,437,144	\$ 602,723	\$ 276,899
1,342	-	-	62,390	-	36,248
-	-	-	-	-	-
-	-	-	-	-	-
-	1,459,275	266,595	-	1,704	-
-	-	(3,698)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	380,921	-	48,798	208,794	5,953
-	830,524	-	1,180,113	3,544,285	41,861
-	-	-	-	-	-
<u>\$ 121,838</u>	<u>\$ 4,520,094</u>	<u>\$ 2,057,433</u>	<u>\$ 11,728,445</u>	<u>\$ 4,357,506</u>	<u>\$ 360,961</u>
\$ -	\$ 333,552	\$ -	\$ 2,531,028	\$ 175,903	\$ 2,651
-	-	-	-	-	-
651	13,800	-	206,822	1,597,805	-
-	-	-	-	-	-
-	-	-	335,685	-	-
-	-	-	-	-	-
-	-	-	236,814	168,790	12,009
-	-	-	-	-	-
1,342	-	-	62,390	51,673	36,248
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	300,000	-
<u>1,993</u>	<u>347,352</u>	<u>-0-</u>	<u>3,372,739</u>	<u>2,294,171</u>	<u>50,908</u>
-	9,075	-	182,795	2,868,689	7,805
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,746,988	-	-
-	-	-	-	-	-
119,845	4,163,667	2,057,433	5,425,923	(805,354)	302,248
<u>119,845</u>	<u>4,172,742</u>	<u>2,057,433</u>	<u>8,355,706</u>	<u>2,063,335</u>	<u>310,053</u>
<u>\$ 121,838</u>	<u>\$ 4,520,094</u>	<u>\$ 2,057,433</u>	<u>\$ 11,728,445</u>	<u>\$ 4,357,506</u>	<u>\$ 360,961</u>

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING BALANCE SHEET
 DECEMBER 31, 2004
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	PARKS AND RECREATION	RECORDER'S O & M	RISK ABATEMENT	RIVER IMPROVEMENT	ROAD IMPROVEMENT DISTRICTS MAINTENANCE
ASSETS					
Cash and cash equivalents	\$ 2,040,324	\$ 2,150,882	\$ 21,259,944	\$ 758,728	\$ 3,979
Taxes receivable - delinquent	201,552	-	-	66,591	-
Abatements receivable	-	-	-	-	-
Estimated uncollectible abatements receivable	-	-	-	-	-
Accounts receivable	63,532	-	-	-	-
Estimated uncollectible accounts receivable	-	-	-	-	-
Assessments receivable	-	-	-	-	26,740
Notes and contracts receivable	-	-	-	-	-
Due from other funds	258,242	63,301	310,081	144,314	-
Due from other governments	-	-	-	191,992	-
Prepayments	-	-	-	-	-
TOTAL ASSETS	\$ 2,563,650	\$ 2,214,183	\$ 21,570,025	\$ 1,161,625	\$ 30,719
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 151,764	\$ 13,520	\$ 3,575	\$ 158,890	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	26,352	64,870	112,651	54,089	-
Interfund short-term loans payable	-	-	-	-	-
Due to other governments	-	-	-	-	-
Due to component unit	-	-	-	-	-
Wages payable	381,101	16,762	62,538	55,330	-
Taxes payable	7,127	-	-	-	-
Deferred revenues	270,928	-	-	158,990	-
Obligations under reverse repurchase agreement	-	-	654,615	-	-
Custodial accounts	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	837,272	95,152	833,379	427,299	-0-
Fund balances					
Reserved for encumbrances	26,637	-	-	402,163	-
Reserved for youth sports facilities grant endowment	-	-	-	-	-
Reserved for prepayments	-	-	-	-	-
Unreserved	-	-	-	-	-
Designated for equipment replacement	-	-	-	-	-
Designated for contingencies	-	-	-	-	-
Designated for FEMA match	-	-	-	-	-
Designated insurance/inpatient	-	-	-	-	-
Designated for reappropriation	-	-	-	-	-
Undesignated (deficit)	1,699,741	2,119,031	20,736,646	332,163	30,719
Total fund balances (deficit)	1,726,378	2,119,031	20,736,646	734,326	30,719
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,563,650	\$ 2,214,183	\$ 21,570,025	\$ 1,161,625	\$ 30,719

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING BALANCE SHEET
 DECEMBER 31, 2004
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SURFACE WATER MANAGEMENT	TREASURER'S O & M	VETERANS' RELIEF	YOUTH EMPLOYMENT PROGRAMS	YOUTH SPORTS FACILITIES GRANT
\$ 2,068,377	\$ 16,669	\$ 1,552,394	\$ -	\$ 1,461,195
-	-	56,150	-	-
-	-	-	-	-
-	-	-	-	-
1,215,188	-	-	-	-
(4,032)	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,056,538	-	4,017	118,999	-
1,072,143	-	-	2,874,042	160,924
-	-	-	-	-
<u>\$ 7,408,214</u>	<u>\$ 16,669</u>	<u>\$ 1,612,561</u>	<u>\$ 2,993,041</u>	<u>\$ 1,622,119</u>
\$ 501,396	\$ -	\$ 160,766	\$ 125,705	\$ 28,000
-	-	-	-	-
1,114,119	-	69,927	95,844	-
-	-	-	2,115,393	-
-	-	-	-	-
-	-	-	-	-
929,674	-	12,363	271,001	2,954
3,003	-	-	-	-
2,924,497	-	56,150	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>5,472,689</u>	<u>-0-</u>	<u>299,206</u>	<u>2,607,943</u>	<u>30,954</u>
1,463,786	-	-	-	202,320
-	-	-	-	661,306
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
64,442	-	-	-	167,000
<u>407,297</u>	<u>16,669</u>	<u>1,313,355</u>	<u>385,098</u>	<u>560,539</u>
<u>1,935,525</u>	<u>16,669</u>	<u>1,313,355</u>	<u>385,098</u>	<u>1,591,165</u>
<u>\$ 7,408,214</u>	<u>\$ 16,669</u>	<u>\$ 1,612,561</u>	<u>\$ 2,993,041</u>	<u>\$ 1,622,119</u>

KING COUNTY, WASHINGTON
NONMAJOR DEBT SERVICE FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2004

		ROAD IMPROVEMENT			
		LIMITED	DISTRICTS	ROAD	STADIUM
		G.O. BOND	S. A. DEBT	IMPROVEMENT	G.O. BOND
		REDEMPTION	REDEMPTION	GUARANTY	REDEMPTION
	TOTAL				UNLIMITED
					G.O. BOND
					REDEMPTION
ASSETS					
Cash and cash equivalents	\$ 43,444,962	\$ 22,797,381	\$ 1,851,567	\$ 178,342	\$ 3,861,135
Taxes receivable - delinquent	1,608,873	503,340	-	-	-
Assessments receivable - current	45,484	-	45,484	-	-
Assessments receivable - delinquent	18	-	18	-	-
Assessments receivable - deferred	248,256	-	248,256	-	-
Accrued interest/penalty receivable - delinquent assessments	3,088	-	3,088	-	-
Due from other governments	6,940,339	6,212,818	-	-	727,521
TOTAL ASSETS	\$ 52,291,020	\$ 29,513,539	\$ 2,148,413	\$ 178,342	\$ 4,588,656
LIABILITIES AND FUND BALANCES					
Liabilities					
Deferred revenues	\$ 1,932,807	\$ 579,017	\$ 248,257	\$ -	\$ -
Obligations under reverse repurchase agreements	542,476	542,476	-	-	-
Total liabilities	2,475,283	1,121,493	248,257	-0-	-0-
Fund balances					
Reserved					
Reserved - PFD Stadium bond debt service	12,783,104	12,783,104	-	-	-
Reserved - PFD Stadium bond debt service - escrow	3,004,384	3,004,384	-	-	-
Unreserved, undesignated	34,028,249	12,604,558	1,900,156	178,342	4,588,656
Total fund balances	49,815,737	28,392,046	1,900,156	178,342	4,588,656
TOTAL LIABILITIES AND FUND BALANCES	\$ 52,291,020	\$ 29,513,539	\$ 2,148,413	\$ 178,342	\$ 4,588,656

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2004
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	TOTAL	ARTS & HISTORIC PRESERVATION CAPITAL	ARTS CONSTRUCTION	BUILDING CONSTRUCTION & IMPROVEMENT	BUILDING REPAIR & REPLACEMENT	CABLE COMMUNICATIONS & INSTITUTIONAL NETWORK	CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION	CONSERVATION FUTURES LEVY
ASSETS								
Cash and cash equivalents	\$ 165,448,044	\$ 669,921	\$ 9,289	\$ 25,068,926	\$ 2,908,503	\$ 1,442,203	\$ 292,624	\$ 17,024,333
Taxes receivable - delinquent	213,655	-	-	-	-	-	-	211,808
Accounts receivable	340,588	236,291	-	-	40,622	-	-	2,700
Estimated uncollectible - accounts receivable	(38,667)	-	-	-	-	-	-	-
Assessments receivable	114,077	-	-	-	-	-	-	-
Accrued interest/penalty receivable - delinquent assessments	2,963	-	-	-	-	-	-	-
Due from other funds	10,360,034	-	-	-	328,748	-	-	11,846
Due from other governments	7,478,031	-	-	766,674	7,282	-	-	-
TOTAL ASSETS	\$ 183,918,725	\$ 906,212	\$ 9,289	\$ 25,835,600	\$ 3,285,155	\$ 1,442,203	\$ 292,624	\$ 17,250,687
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 4,420,726	\$ -	\$ -	\$ -	\$ 679,167	\$ 28,000	\$ -	\$ 359
Retainage payable	2,389,829	-	-	-	38,303	-	-	-
Due to other funds	9,713,373	-	-	-	962,266	119,073	-	1,413,061
Interfund short-term loans payable	1,263,492	-	-	-	-	-	-	-
Due to other governments	24,453	-	-	-	-	-	-	-
Wages payable	836	-	-	-	-	-	-	-
Taxes payable	18,780	-	-	-	-	-	-	-
Interest payable	330,928	-	-	199,444	-	-	-	-
Deferred revenues	758,333	-	-	-	-	-	-	211,808
Obligations under reverse repurchase agreements	1,916,064	-	-	803,292	-	-	-	523,437
Notes and contracts payable	46,830,101	-	-	20,197,500	-	-	-	-
Custodial accounts	1,447,220	-	-	-	537	-	-	-
Advances from other funds	491,925	-	-	-	-	-	-	-
Total liabilities	69,606,060	-0-	-0-	21,200,236	1,680,273	147,073	-0-	2,148,665
Fund balances								
Reserved for encumbrances	61,479,139	-	-	-	20,381,924	378,629	33,479	34,215
Reserved for traffic mitigation	3,075,303	-	-	-	-	-	-	-
Unreserved								
Undesignated (deficit)	49,758,223 ^(a)	906,212	9,289	4,635,364	(18,777,042)	916,501	259,145	15,067,807
Total fund balances (deficit)	114,312,665	906,212	9,289	4,635,364	1,604,882	1,295,130	292,624	15,102,022
TOTAL LIABILITIES AND FUND BALANCES	\$ 183,918,725	\$ 906,212	\$ 9,289	\$ 25,835,600	\$ 3,285,155	\$ 1,442,203	\$ 292,624	\$ 17,250,687

(a) See Note 6, "Capital Assets" - Construction Commitments.

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2004
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	COUNTY ROAD CONSTRUCTION	EMERGENCY COMMUNICATIONS SYSTEM	FARMLAND & OPEN SPACE ACQUISITION	HEALTH CENTERS CONSTRUCTION	HEALTH DEPARTMENT CLINIC PROJECTS CONSTRUCTION	HOUSING OPPORTUNITY ACQUISITION	INFORMATION & TELECOMMUNICATION SERVICES CAPITAL
ASSETS							
Cash and cash equivalents	\$ 14,465,696	\$ 347,023	\$ 1,190,797	\$ 1,467	\$ 371	\$ 18,980,006	\$ 1,604,963
Taxes receivable - delinquent	-	316	-	-	-	-	-
Accounts receivable	60,917	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	(38,667)	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-
Accrued interest/penalty receivable - delinquent assessments	-	-	-	-	-	-	-
Due from other funds	5,022,723	-	66	-	-	368,107	492,246
Due from other governments	5,239,624	-	800,000	-	-	-	-
TOTAL ASSETS	\$ 24,750,293	\$ 347,339	\$ 1,990,863	\$ 1,467	\$ 371	\$ 19,348,113	\$ 2,097,209
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 894,924	\$ 27,412	\$ 8,175	\$ -	\$ -	\$ 894,882	\$ 23,239
Retainage payable	2,060,759	-	-	-	-	-	-
Due to other funds	1,855,436	-	3,925	-	-	47,102	49,899
Interfund short-term loans payable	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Wages payable	-	-	-	-	-	836	-
Taxes payable	18,743	-	37	-	-	-	-
Interest payable	-	-	-	-	-	-	-
Deferred revenues	-	316	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	-	589,335	-
Notes and contracts payable	-	-	-	-	-	-	-
Custodial accounts	1,000,117	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Total liabilities	5,829,979	27,728	12,137	-0-	-0-	1,532,155	73,138
Fund balances							
Reserved for encumbrances	28,194,579	-	17,835	-	-	2,217,937	226,767
Reserved for traffic mitigation	3,075,303	-	-	-	-	-	-
Unreserved							
Undesignated (deficit)	(12,349,568)	319,611	1,960,891	1,467	371	15,598,021	1,797,304
Total fund balances (deficit)	18,920,314	319,611	1,978,726	1,467	371	17,815,958	2,024,071
TOTAL LIABILITIES AND FUND BALANCES	\$ 24,750,293	\$ 347,339	\$ 1,990,863	\$ 1,467	\$ 371	\$ 19,348,113	\$ 2,097,209

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
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	JAIL RENOVATION & CONSTRUCTION	LONG- TERM LEASES	MAJOR MAINTENANCE RESERVE	NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT	PARK FACILITIES REHABILITATION
ASSETS							
Cash and cash equivalents	\$ 42,569	\$ 618,942	\$ 16,427,406	\$ 902,198	\$ 12,352,083	\$ 3,597,846	\$ 387,933
Taxes receivable - delinquent	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-
Accrued interest/penalty receivable - delinquent assessments	-	-	-	-	-	-	-
Due from other funds	-	151,039	10,837	-	269,602	1,737,598	235,966
Due from other governments	-	-	-	-	-	115,209	-
TOTAL ASSETS	\$ 42,569	\$ 769,981	\$ 16,438,243	\$ 902,198	\$ 12,621,685	\$ 5,450,653	\$ 623,899
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ 20,313	\$ 494,792	\$ 10,295	\$ 338,048	\$ 36,050	\$ 205,204
Retainage payable	-	-	157,628	-	-	-	42,364
Due to other funds	-	115,564	230,799	13,789	649,012	67,755	229,129
Interfund short-term loans payable	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Wages payable	-	-	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	131,484	-
Deferred revenues	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	26,632,601	-
Custodial accounts	-	439,677	6,889	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Total liabilities	-0-	575,554	890,108	24,084	987,060	26,867,890	476,697
Fund balances							
Reserved for encumbrances	-	283,000	4,359,121	1,680	1,762,683	79,927	285,272
Reserved for traffic mitigation	-	-	-	-	-	-	-
Unreserved							
Undesignated (deficit)	42,569	(88,573)	11,189,014	876,434	9,871,942	(21,497,164)	(138,070)
Total fund balances (deficit)	42,569	194,427	15,548,135	878,114	11,634,625	(21,417,237)	147,202
TOTAL LIABILITIES AND FUND BALANCES	\$ 42,569	\$ 769,981	\$ 16,438,243	\$ 902,198	\$ 12,621,685	\$ 5,450,653	\$ 623,899

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2004
(PAGE 4 OF 5)

	PARKS CIP	PARKS, RECREATION & OPEN SPACE	PUBLIC ART	REAL ESTATE EXCISE TAX CAPITAL	REGIONAL JUSTICE CENTER CONSTRUCTION	RENTON MAINTENANCE FACILITIES CONSTRUCTION	ROAD IMPROVEMENT DISTRICTS CONSTRUCTION	SURFACE & STORM WATER MANAGEMENT CONSTRUCTION
ASSETS								
Cash and cash equivalents	\$ 812,487	\$ 2,182,507	\$ 1,645	\$ 24,999,418	\$ 5,664,685	\$ 155,825	\$ -	\$ 2,232,243
Taxes receivable - delinquent	-	-	-	-	1,531	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	114,077	-
Accrued interest/penalty receivable - delinquent assessments	-	-	-	-	-	-	2,963	-
Due from other funds	-	1,012,140	-	-	-	592	-	-
Due from other governments	-	281,961	-	-	-	-	-	-
TOTAL ASSETS	\$ 812,487	\$ 3,476,608	\$ 1,645	\$ 24,999,418	\$ 5,666,216	\$ 156,417	\$ 117,040	\$ 2,232,243
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ -	\$ 303,678	\$ -	\$ 142,444	\$ 10,404	\$ 3,372	\$ -	\$ 538
Retainage payable	-	68,378	-	-	-	11,402	-	-
Due to other funds	-	78,166	-	1,511,255	260	-	-	18,736
Interfund short-term loans payable	-	-	-	-	-	-	24,915	-
Due to other governments	-	-	-	24,453	-	-	-	-
Wages payable	-	-	-	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	1,531	-	89,969	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Custodial accounts	-	-	-	-	-	-	-	-
Advances from other funds	-	491,925	-	-	-	-	-	-
Total liabilities	-0-	942,147	-0-	1,678,152	12,195	14,774	114,884	19,274
Fund balances								
Reserved for encumbrances	37,175	2,124,436	-	-	28,442	10,596	-	3,303
Reserved for traffic mitigation	-	-	-	-	-	-	-	-
Unreserved								
Undesignated (deficit)	775,312	410,025	1,645	23,321,266	5,625,579	131,047	2,156	2,209,666
Total fund balances (deficit)	812,487	2,534,461	1,645	23,321,266	5,654,021	141,643	2,156	2,212,969
TOTAL LIABILITIES AND FUND BALANCES	\$ 812,487	\$ 3,476,608	\$ 1,645	\$ 24,999,418	\$ 5,666,216	\$ 156,417	\$ 117,040	\$ 2,232,243

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2004
(PAGE 5 OF 5)

	SURFACE WATER MANAGEMENT CONSTRUCTION	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL	TRANSFER OF DEVELOPMENT CREDIT PROGRAM	WORKING FOREST	YOUTH DETENTION FACILITY 1990 SERIES B	YOUTH SERVICES DETENTION FACILITY CONSTRUCTION	YOUTH SERVICES FACILITIES CONSTRUCTION
ASSETS								
Cash and cash equivalents	\$ 8,339,514	\$ 367,494	\$ 1,286,045	\$ -	\$ 973,634	\$ -	\$ 2,620	\$ 94,828
Taxes receivable - delinquent	-	-	-	-	-	-	-	-
Accounts receivable	-	58	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-	-
Accrued interest/penalty receivable - delinquent assessments	-	-	-	-	-	-	-	-
Due from other funds	713,118	2,565	-	-	-	2,841	-	-
Due from other governments	267,281	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 9,319,913	\$ 370,117	\$ 1,286,045	\$ -0-	\$ 973,634	\$ 2,841	\$ 2,620	\$ 94,828
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 296,561	\$ -	\$ 2,869	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	10,995	-	-	-	-	-	-	-
Due to other funds	1,234,304	-	448,213	-	662,788	-	-	2,841
Interfund short-term loans payable	-	-	-	1,235,736	-	2,841	-	-
Due to other governments	-	-	-	-	-	-	-	-
Wages payable	-	-	-	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	454,709	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Custodial accounts	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Total Liabilities	1,996,569	-0-	451,082	1,235,736	662,788	2,841	-0-	2,841
Fund balances								
Reserved for encumbrances	1,016,229	-	-	-	1,910	-	-	-
Reserved for traffic mitigation	-	-	-	-	-	-	-	-
Unreserved								
Undesignated (deficit)	6,307,115	370,117	834,963	(1,235,736)	308,936	-	2,620	91,987
Total fund balances (deficit)	7,323,344	370,117	834,963	(1,235,736)	310,846	-0-	2,620	91,987
TOTAL LIABILITIES AND FUND BALANCES	\$ 9,319,913	\$ 370,117	\$ 1,286,045	\$ -0-	\$ 973,634	\$ 2,841	\$ 2,620	\$ 94,828

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 168,242,401	\$ 103,672,680	\$ 28,086,309	\$ 300,001,390
Licenses and permits	6,404,873	-	-	6,404,873
Intergovernmental revenues	182,265,887	6,161,341	28,355,437	216,782,665
Charges for services	103,568,700	3,280,849	7,479,303	114,328,852
Fines and forfeits	243,089	-	593	243,682
Interest earnings	2,652,011	573,543	2,596,282	5,821,836
Miscellaneous revenues	4,675,273	90,809	23,119,219	27,885,301
TOTAL REVENUES	468,052,234	113,779,222	89,637,143	671,468,599
EXPENDITURES				
Current				
General government	13,562,936	-	25,917,970	39,480,906
Law, safety & justice	87,569,697	-	241,125	87,810,822
Physical environment	38,364,833	-	14,237,986	52,602,819
Transportation	61,493,699	-	5,443,078	66,936,777
Economic environment	63,683,194	-	3,206,660	66,889,854
Mental & physical health	136,542,894	-	5,576,473	142,119,367
Culture & recreation	27,064,678	-	9,908,957	36,973,635
Debt service				
Redemption of long-term debt	22,548	63,028,796	2,079,035	65,130,379
Interest and other debt service costs	82,333	47,620,049	4,931,672	52,634,054
Payment to escrow agent	-	13,378,230	-	13,378,230
Capital outlay				
Capital projects	1,634,612	-	194,117,637	195,752,249
Capitalized expenditures	3,017,683	-	-	3,017,683
TOTAL EXPENDITURES	433,039,107	124,027,075	265,660,593	822,726,775
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	35,013,127	(10,247,853)	(176,023,450)	(151,258,176)
OTHER FINANCING SOURCES (USES)				
Transfers in	17,907,678	10,764,838	109,581,181	138,253,697
Transfers out	(41,443,099)	-	(58,810,645)	(100,253,744)
General obligation bonds issued	-	-	82,435,000	82,435,000
Premium on bonds sold	-	12,027,172	4,452,515	16,479,687
General long-term debt - capital leases	-	-	62,540,000	62,540,000
Refunding bonds issued	-	102,315,000	-	102,315,000
Sale of capital assets	834,400	97,711	4,190,778	5,122,889
Payment to refunded bond escrow agent	-	(107,317,082)	-	(107,317,082)
TOTAL OTHER FINANCING SOURCES (USES)	(22,701,021)	17,887,639	204,388,829	199,575,447
Excess of revenues and other sources over (under) expenditures and other uses	12,312,106	7,639,786	28,365,379	48,317,271
Fund balances - January 1, 2004 (Restated)	97,644,158 ^(a)	42,175,951	85,947,286	225,767,395 ^(a)
Fund balances - December 31, 2004	\$ 109,956,264	\$ 49,815,737	\$ 114,312,665	\$ 274,084,666

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 1 OF 6)

	TOTAL	ALCOHOLISM & SUBSTANCE ABUSE SERVICES	ARTS & CULTURAL DEVELOPMENT	ARTS & CULTURAL EDUCATION PROGRAM	AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM
REVENUES					
Taxes	\$ 168,242,401	\$ -	\$ 6,219,081	\$ -	\$ 11,883,085
Licenses and permits	6,404,873	-	-	-	-
Intergovernmental revenues	182,265,887	13,924,627	565,000	-	176
Charges for services	103,568,700	1,705,227	-	-	15,960
Fines and forfeits	243,089	-	-	-	-
Interest earnings	2,652,011	-	200,277	-	220,927
Miscellaneous revenues	4,675,273	121,059	430	-	1,674
TOTAL REVENUES	468,052,234	15,750,913	6,984,788	-0-	12,121,822
EXPENDITURES					
Current					
General government services	13,562,936	-	-	-	-
Law, safety and justice	87,569,697	-	-	-	10,840,512
Physical environment	38,364,833	-	-	-	-
Transportation	61,493,699	-	-	-	-
Economic environment	63,683,194	-	-	-	-
Mental and physical health	136,542,894	18,853,268	-	-	-
Culture and recreation	27,064,678	-	8,497,054	-	-
Total current	428,281,931	18,853,268	8,497,054	-0-	10,840,512
Debt service					
Redemption of long-term debt	22,548	-	-	-	-
Interest and other debt service costs	82,333	-	-	-	-
Total debt service	104,881	-0-	-0-	-0-	-0-
Capital outlay					
Capital projects	1,634,612	-	-	-	-
Capitalized expenditures	3,017,683	55,855	889,630	-	75,037
Total capital outlay	4,652,295	55,855	889,630	-0-	75,037
TOTAL EXPENDITURES	433,039,107	18,909,123	9,386,684	-0-	10,915,549
Excess (deficiency) of revenues over (under) expenditures	35,013,127	(3,158,210)	(2,401,896)	-0-	1,206,273
OTHER FINANCING SOURCES (USES)					
Transfers in	17,907,678	2,997,711	2,417,447	-	-
Transfers out	(41,443,099)	(8,928)	(299,698)	-	(36,696)
Sale of capital assets	834,400	-	-	-	18,800
TOTAL OTHER FINANCING SOURCES (USES)	(22,701,021)	2,988,783	2,117,749	-0-	(17,896)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	12,312,106	(169,427)	(284,147)	-	1,188,377
Fund balances (deficit) - January 1, 2004 (Restated)	97,644,158 ^(a)	2,848,298	2,416,646	126	16,382,389
Fund balances (deficit) - December 31, 2004	<u>\$ 109,956,264</u>	<u>\$ 2,678,871</u>	<u>\$ 2,132,499</u>	<u>\$ 126</u>	<u>\$ 17,570,766</u>

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 2 OF 6)

CLARK CONTRACT ADMINISTRATION	COMMUNITY DEVELOPMENT BLOCK GRANT	COUNTY ROAD	CRIMINAL JUSTICE	DEVELOPMENT AND ENVIRONMENTAL SERVICES	DEVELOPMENTAL DISABILITIES	EMERGENCY MEDICAL SERVICES
\$ -	\$ -	\$ 64,526,774	\$ 11,026,405	\$ -	\$ 2,354,879	\$ 35,916,584
-	-	-	-	6,200,208	-	-
-	19,183,418	22,959,780	5,278,030	178,676	106,377	1,695
-	73,789	4,370,342	5,224	20,450,679	15,791,297	21,547
-	-	19,801	-	223,263	-	-
6,635	36,130	182,666	138,774	633,751	-	220,963
68	1,653,057	77,368	2,414	256,134	5,544	81,159
<u>6,703</u>	<u>20,946,394</u>	<u>92,136,731</u>	<u>16,450,847</u>	<u>27,942,711</u>	<u>18,258,097</u>	<u>36,241,948</u>
516,214	6,489	-	12,500	-	-	-
-	-	-	15,835,359	974,754	-	35,235,819
-	-	-	-	-	-	-
-	-	61,492,678	-	-	-	-
-	20,846,333	-	-	26,407,390	1,129,069	-
-	-	-	-	-	16,472,858	-
-	-	-	-	-	-	-
<u>516,214</u>	<u>20,852,822</u>	<u>61,492,678</u>	<u>15,847,859</u>	<u>27,382,144</u>	<u>17,601,927</u>	<u>35,235,819</u>
-	-	8,393	-	-	-	-
37,987	-	1,958	16,913	-	-	-
<u>37,987</u>	<u>-0-</u>	<u>10,351</u>	<u>16,913</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	1,634,612	-	-	-	-
-	5,045	480,226	75,715	166,868	41,353	405,265
<u>-0-</u>	<u>5,045</u>	<u>2,114,838</u>	<u>75,715</u>	<u>166,868</u>	<u>41,353</u>	<u>405,265</u>
554,201	20,857,867	63,617,867	15,940,487	27,549,012	17,643,280	35,641,084
<u>(547,498)</u>	<u>88,527</u>	<u>28,518,864</u>	<u>510,360</u>	<u>393,699</u>	<u>614,817</u>	<u>600,864</u>
-	-	20,209	117,080	3,183,412	463,464	375,000
-	(10,458)	(29,857,544)	(411,318)	(464,832)	(375,186)	(25,508)
-	-	689,890	-	-	3,731	89,075
<u>-0-</u>	<u>(10,458)</u>	<u>(29,147,445)</u>	<u>(294,238)</u>	<u>2,718,580</u>	<u>92,009</u>	<u>438,567</u>
(547,498)	78,069	(628,581)	216,122	3,112,279	706,826	1,039,431
553,827	257,006	(1,803,515) ^(a)	3,516,310	6,843,700	5,345,166	9,539,362
<u>\$ 6,329</u>	<u>\$ 335,075</u>	<u>\$ (2,432,096)</u>	<u>\$ 3,732,432</u>	<u>\$ 9,955,979</u>	<u>\$ 6,051,992</u>	<u>\$ 10,578,793</u>

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 3 OF 6)

	ENHANCED 911 EMERGENCY TELEPHONE SYSTEM	FLOOD CONTROL GREEN RIVER	FLOOD CONTROL KIMBALL CREEK	FLOOD CONTROL SW LAKE SAMMAMISH	FLOOD CONTROL WEST LAKE SAMMAMISH
REVENUES					
Taxes	\$ 15,456,675	\$ 872,190	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	1,243	-	-	-	-
Charges for services	443,487	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interest earnings	190,162	19,015	569	3,301	6,756
Miscellaneous revenues	77	-	-	-	-
TOTAL REVENUES	<u>16,091,644</u>	<u>891,205</u>	<u>569</u>	<u>3,301</u>	<u>6,756</u>
EXPENDITURES					
Current					
General government services	-	-	-	-	-
Law, safety and justice	13,876,954	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Mental and physical health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total current	<u>13,876,954</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Debt service					
Redemption of long-term debt	-	-	-	-	-
Interest and other debt service costs	-	-	-	-	-
Total debt service	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Capital outlay					
Capital projects	-	-	-	-	-
Capitalized expenditures	57,092	-	-	-	-
Total capital outlay	<u>57,092</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENDITURES	<u>13,934,046</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,157,598</u>	<u>891,205</u>	<u>569</u>	<u>3,301</u>	<u>6,756</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(2,296)	(757,169)	-	-	-
Sale of capital assets	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,296)</u>	<u>(757,169)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>2,155,302</u>	<u>134,036</u>	<u>569</u>	<u>3,301</u>	<u>6,756</u>
Fund balances (deficit) - January 1, 2004 (Restated)	<u>8,231,075</u>	<u>659,108</u>	<u>26,112</u>	<u>151,372</u>	<u>309,841</u>
Fund balances (deficit) - December 31, 2004	<u>\$ 10,386,377</u>	<u>\$ 793,144</u>	<u>\$ 26,681</u>	<u>\$ 154,673</u>	<u>\$ 316,597</u>

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 4 OF 6)

INTERCOUNTY RIVER IMPROVEMENT	LOCAL HAZARDOUS WASTE	LOGAN/KNOX SETTLEMENT	MENTAL HEALTH	MISCELLANEOUS GRANTS	NOXIOUS WEED CONTROL
\$ 49,205	\$ -	\$ -	\$ 2,354,859	\$ -	\$ 930,958
-	-	-	-	-	-
-	6,186,334	-	83,215,010	17,252,848	41,861
-	3,527,760	-	633,084	254,755	-
-	-	25	-	-	-
2,053	87,732	36,788	209,102	15,174	6,964
-	29,828	-	676	215,977	-
<u>51,258</u>	<u>9,831,654</u>	<u>36,813</u>	<u>86,412,731</u>	<u>17,738,754</u>	<u>979,783</u>
-	-	1,904	-	4,184,647	-
-	-	-	-	10,806,299	-
12,184	-	-	-	-	959,677
-	-	-	-	-	-
-	-	-	-	86,900	-
-	11,539,237	-	88,988,760	688,771	-
-	-	-	-	-	-
<u>12,184</u>	<u>11,539,237</u>	<u>1,904</u>	<u>88,988,760</u>	<u>15,766,617</u>	<u>959,677</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	-	-	-
-	-	-	111,193	9,279	5,064
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>111,193</u>	<u>9,279</u>	<u>5,064</u>
<u>12,184</u>	<u>11,539,237</u>	<u>1,904</u>	<u>89,099,953</u>	<u>15,775,896</u>	<u>964,741</u>
<u>39,074</u>	<u>(1,707,583)</u>	<u>34,909</u>	<u>(2,687,222)</u>	<u>1,962,858</u>	<u>15,042</u>
-	-	-	1,474,099	-	-
-	-	-	(178,567)	(21,457)	(3,104)
78	-	-	3,731	-	-
<u>78</u>	<u>-0-</u>	<u>-0-</u>	<u>1,299,263</u>	<u>(21,457)</u>	<u>(3,104)</u>
39,152	(1,707,583)	34,909	(1,387,959)	1,941,401	11,938
<u>80,693</u>	<u>5,880,325</u>	<u>2,022,524</u>	<u>9,743,665</u>	<u>121,934</u>	<u>298,115</u>
<u>\$ 119,845</u>	<u>\$ 4,172,742</u>	<u>\$ 2,057,433</u>	<u>\$ 8,355,706</u>	<u>\$ 2,063,335</u>	<u>\$ 310,053</u>

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 5 OF 6)

	PARKS AND RECREATION	RECORDER'S O & M	RISK ABATEMENT	RIVER IMPROVEMENT
REVENUES				
Taxes	\$ 11,335,395	\$ -	\$ -	\$ 2,505,487
Licenses and permits	204,665	-	-	-
Intergovernmental revenues	46,267	513,477	-	527,699
Charges for services	3,502,110	748,116	12,613,246	-
Fines and forfeits	-	-	-	-
Interest earnings	26,353	46,662	244,680	-
Miscellaneous revenues	1,549,235	-	-	7,198
TOTAL REVENUES	<u>16,664,025</u>	<u>1,308,255</u>	<u>12,857,926</u>	<u>3,040,384</u>
EXPENDITURES				
Current				
General government services	-	611,889	7,618,620	-
Law, safety and justice	-	-	-	-
Physical environment	-	-	-	2,074,071
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	17,905,310	-	-	-
Total current	<u>17,905,310</u>	<u>611,889</u>	<u>7,618,620</u>	<u>2,074,071</u>
Debt service				
Redemption of long-term debt	-	-	-	4,175
Interest and other debt service costs	119	-	-	942
Total debt service	<u>119</u>	<u>-0-</u>	<u>-0-</u>	<u>5,117</u>
Capital outlay				
Capital projects	-	-	-	-
Capitalized expenditures	8,367	290,823	14,413	134,577
Total capital outlay	<u>8,367</u>	<u>290,823</u>	<u>14,413</u>	<u>134,577</u>
TOTAL EXPENDITURES	<u>17,913,796</u>	<u>902,712</u>	<u>7,633,033</u>	<u>2,213,765</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,249,771)</u>	<u>405,543</u>	<u>5,224,893</u>	<u>826,619</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,974,640	-	-	757,169
Transfers out	(20,258)	(189,924)	-	(1,646,218)
Sale of capital assets	21,767	-	-	3,970
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,976,149</u>	<u>(189,924)</u>	<u>-0-</u>	<u>(885,079)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>1,726,378</u>	<u>215,619</u>	<u>5,224,893</u>	<u>(58,460)</u>
Fund balances (deficit) - January 1, 2004 (Restated)	<u>-</u>	<u>1,903,412</u>	<u>15,511,753</u>	<u>792,786</u>
Fund balances (deficit) - December 31, 2004	<u>\$ 1,726,378</u>	<u>\$ 2,119,031</u>	<u>\$ 20,736,646</u>	<u>\$ 734,326</u>

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 6 OF 6)

ROAD IMPROVEMENT DISTRICTS MAINTENANCE	SURFACE WATER MANAGEMENT	TREASURER'S O & M	VETERANS' RELIEF	YOUTH EMPLOYMENT PROGRAMS	YOUTH SPORTS FACILITIES GRANT
\$ 22,878	\$ -	\$ -	\$ 2,119,463	\$ -	\$ 668,483
-	-	-	-	-	-
-	1,300,695	-	31	10,982,643	-
-	39,102,325	197,688	-	112,064	-
-	-	-	-	-	-
480	86,957	-	-	-	29,140
-	145,567	-	2,658	525,150	-
<u>23,358</u>	<u>40,635,544</u>	<u>197,688</u>	<u>2,122,152</u>	<u>11,619,857</u>	<u>697,623</u>
-	358,094	252,579	-	-	-
-	-	-	-	-	-
-	35,318,901	-	-	-	-
-	1,021	-	-	-	-
-	-	-	1,873,648	13,339,854	-
-	-	-	-	-	-
-	-	-	-	-	662,314
<u>-0-</u>	<u>35,678,016</u>	<u>252,579</u>	<u>1,873,648</u>	<u>13,339,854</u>	<u>662,314</u>
-	9,980	-	-	-	-
-	24,395	19	-	-	-
<u>-0-</u>	<u>34,375</u>	<u>19</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	-	-	-
-	50,925	-	2,501	138,455	-
<u>-0-</u>	<u>50,925</u>	<u>-0-</u>	<u>2,501</u>	<u>138,455</u>	<u>-0-</u>
<u>-0-</u>	<u>35,763,316</u>	<u>252,598</u>	<u>1,876,149</u>	<u>13,478,309</u>	<u>662,314</u>
<u>23,358</u>	<u>4,872,228</u>	<u>(54,910)</u>	<u>246,003</u>	<u>(1,858,452)</u>	<u>35,309</u>
-	1,517,307	-	-	1,610,140	-
(20,209)	(7,084,591)	-	(1,786)	(27,097)	(255)
-	-	-	3,358	-	-
<u>(20,209)</u>	<u>(5,567,284)</u>	<u>-0-</u>	<u>1,572</u>	<u>1,583,043</u>	<u>(255)</u>
3,149	(695,056)	(54,910)	247,575	(275,409)	35,054
<u>27,570</u>	<u>2,630,581</u>	<u>71,579</u>	<u>1,065,780</u>	<u>660,507</u>	<u>1,556,111</u>
<u>\$ 30,719</u>	<u>\$ 1,935,525</u>	<u>\$ 16,669</u>	<u>\$ 1,313,355</u>	<u>\$ 385,098</u>	<u>\$ 1,591,165</u>

KING COUNTY, WASHINGTON
NONMAJOR DEBT SERVICE FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2004

		ROAD IMPROVEMENT				
		LIMITED	DISTRICTS	ROAD	STADIUM	UNLIMITED
	TOTAL	G.O. BOND	S.A. DEBT	IMPROVEMENT	G.O. BOND	G.O. BOND
		REDEMPTION	REDEMPTION	GUARANTY	REDEMPTION	REDEMPTION
REVENUES						
Taxes	\$ 103,672,680	\$ 57,265,121	\$ -	\$ -	\$ 2,623,423	\$ 43,784,136
Intergovernmental revenues	6,161,341	6,160,677	-	-	-	664
Charges for services	3,280,849	3,280,849	-	-	-	-
Interest earnings	573,543	489,356	80,469	3,718	-	-
Miscellaneous revenues	90,809	10,625	80,184	-	-	-
TOTAL REVENUES	<u>113,779,222</u>	<u>67,206,628</u>	<u>160,653</u>	<u>3,718</u>	<u>2,623,423</u>	<u>43,784,800</u>
EXPENDITURES						
Debt service						
Redemption of long-term debt	63,028,796	36,173,796	120,000	-	1,425,000	25,310,000
Interest and other debt service costs	46,774,913	32,837,655	11,408	-	786,976	13,138,874
Refunding bond issuance costs	845,136	845,136	-	-	-	-
Payment to escrow agent	13,378,230	13,378,230	-	-	-	-
TOTAL EXPENDITURES	<u>124,027,075</u>	<u>83,234,817</u>	<u>131,408</u>	<u>-0-</u>	<u>2,211,976</u>	<u>38,448,874</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,247,853)</u>	<u>(16,028,189)</u>	<u>29,245</u>	<u>3,718</u>	<u>411,447</u>	<u>5,335,926</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	10,764,838	10,764,838	-	-	-	-
Premium on bonds sold	12,027,172	5,848,337	-	-	-	6,178,835
Refunding bonds issued	102,315,000	102,315,000	-	-	-	-
Sale of capital assets	97,711	27,885	-	-	-	69,826
Payment to refunded bond escrow agent	(107,317,082)	(107,317,082)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>17,887,639</u>	<u>11,638,978</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>6,248,661</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>7,639,786</u>	<u>(4,389,211)</u>	<u>29,245</u>	<u>3,718</u>	<u>411,447</u>	<u>11,584,587</u>
Fund balances - January 1, 2004	<u>42,175,951</u>	<u>32,781,257</u>	<u>1,870,911</u>	<u>174,624</u>	<u>4,177,209</u>	<u>3,171,950</u>
Fund balances - December 31, 2004	<u>\$ 49,815,737</u>	<u>\$ 28,392,046</u>	<u>\$ 1,900,156</u>	<u>\$ 178,342</u>	<u>\$ 4,588,656</u>	<u>\$ 14,756,537</u>

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NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 1 OF 8)

	TOTAL	ARTS & HISTORIC PRESERVATION CAPITAL	ARTS CONSTRUCTION	BUILDING CONSTRUCTION & IMPROVEMENT
REVENUES				
Taxes	\$ 28,086,309	\$ -	\$ -	\$ -
Intergovernmental revenues	28,355,437	-	-	-
Charges for services	7,479,303	-	-	-
Fines and forfeits	593	-	-	-
Interest earnings	2,596,282	10,072	3,161	117,464
Miscellaneous revenues				
Rent and maintenance reimbursement	21,621,683	-	-	-
Grant from private source	672,757	-	-	-
Other miscellaneous revenues	824,779	-	-	61,376
TOTAL REVENUES	<u>89,637,143</u>	<u>10,072</u>	<u>3,161</u>	<u>178,840</u>
EXPENDITURES				
Current				
General government services	25,917,970	-	-	1,061,350
Law, safety and justice	241,125	-	-	-
Physical environment	14,237,986	-	-	-
Transportation	5,443,078	-	-	-
Economic environment	3,206,660	-	-	-
Mental and physical health	5,576,473	-	-	-
Culture and recreation	9,908,957	9	68,781	-
Total current	<u>64,532,249</u>	<u>9</u>	<u>68,781</u>	<u>1,061,350</u>
Debt service				
Redemption of long-term debt	2,079,035	-	-	-
Interest and other debt service costs	4,931,672	14	-	452,874
Total debt service	<u>7,010,707</u>	<u>14</u>	<u>-0-</u>	<u>452,874</u>
Capital outlay				
General government services	101,506,928	-	-	-
Physical environment	24,664,409	-	-	-
Mental and physical health	4,979,167	-	-	-
Culture and recreation	4,069,734	-	-	-
Road and street construction	58,897,399	-	-	-
Total capital outlay	<u>194,117,637</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENDITURES	<u>265,660,593</u>	<u>23</u>	<u>68,781</u>	<u>1,514,224</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(176,023,450)</u>	<u>10,049</u>	<u>(65,620)</u>	<u>(1,335,384)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	109,581,181	-	-	-
Transfers out	(58,810,645)	-	-	(26,551,026)
General government debt issued	82,435,000	-	-	82,435,000
Premium on bonds sold	4,452,515	-	-	4,452,515
General long-term debt - capital leases	62,540,000	-	-	-
Sale of capital assets	4,190,778	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>204,388,829</u>	<u>-0-</u>	<u>-0-</u>	<u>60,336,489</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>28,365,379</u>	<u>10,049</u>	<u>(65,620)</u>	<u>59,001,105</u>
Fund balances (Deficit) - January 1, 2004	<u>85,947,286</u>	<u>896,163</u>	<u>74,909</u>	<u>(54,365,741)</u>
Fund balances (Deficit) - December 31, 2004	<u>\$ 114,312,665</u>	<u>\$ 906,212</u>	<u>\$ 9,289</u>	<u>\$ 4,635,364</u>

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 2 OF 8)

BUILDING REPAIR & REPLACEMENT	CABLE COMMUNICATIONS & INSTITUTIONAL NETWORK	CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION	CONSERVATION FUTURES LEVY	COUNTY ROAD CONSTRUCTION
\$ -	\$ -	\$ -	\$ 8,243,723	\$ -
1,437,721	-	-	91	23,527,504
275,201	-	-	-	3,291,689
-	-	-	-	593
96,772	39,618	10,147	234,727	543,057
-	-	-	-	-
-	547,757	-	-	-
123,140	-	-	-	33,206
<u>1,932,834</u>	<u>587,375</u>	<u>10,147</u>	<u>8,478,541</u>	<u>27,396,049</u>
6,626,137	240,022	253,025	-	-
-	-	-	-	-
-	-	-	3,270,984	-
-	-	-	-	5,341,148
-	-	-	-	-
-	-	-	-	-
<u>6,626,137</u>	<u>240,022</u>	<u>253,025</u>	<u>3,270,984</u>	<u>5,341,148</u>
-	-	-	-	119
-	-	-	-	27
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>146</u>
35,063,629	-	-	-	-
-	-	-	560,259	-
-	-	-	-	-
-	-	-	-	-
<u>35,063,629</u>	<u>-0-</u>	<u>-0-</u>	<u>560,259</u>	<u>58,270,902</u>
<u>41,689,766</u>	<u>240,022</u>	<u>253,025</u>	<u>3,831,243</u>	<u>63,612,196</u>
<u>(39,756,932)</u>	<u>347,353</u>	<u>(242,878)</u>	<u>4,647,298</u>	<u>(36,216,147)</u>
35,483,964	-	-	-	29,321,813
(832,045)	(812,611)	(100,009)	(1,650,772)	(3,776,672)
-	-	-	-	-
-	-	-	-	-
1,996,183	-	-	13,058	2,123,967
<u>36,648,102</u>	<u>(812,611)</u>	<u>(100,009)</u>	<u>(1,637,714)</u>	<u>27,669,108</u>
(3,108,830)	(465,258)	(342,887)	3,009,584	(8,547,039)
4,713,712	1,760,388	635,511	12,092,438	27,467,353
<u>\$ 1,604,882</u>	<u>\$ 1,295,130</u>	<u>\$ 292,624</u>	<u>\$ 15,102,022</u>	<u>\$ 18,920,314</u>

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 3 OF 8)

	EMERGENCY COMMUNICATIONS SYSTEM	FARMLAND & OPEN SPACE ACQUISITION	HEALTH CENTERS CONSTRUCTION	HEALTH DEPARTMENT CLINIC PROJECTS CONSTRUCTION
REVENUES				
Taxes	\$ 171	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest earnings	8,822	42,081	374	371
Miscellaneous revenues				
Rent and maintenance reimbursement	-	-	-	-
Grant from private source	-	-	-	-
Other miscellaneous revenues	-	11,000	-	-
TOTAL REVENUES	<u>8,993</u>	<u>53,081</u>	<u>374</u>	<u>371</u>
EXPENDITURES				
Current				
General government services	-	-	-	-
Law, safety and justice	135,305	-	-	-
Physical environment	-	906,997	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Total current	<u>135,305</u>	<u>906,997</u>	<u>-0-</u>	<u>-0-</u>
Debt service				
Redemption of long-term debt	-	-	-	-
Interest and other debt service costs	-	17,922	-	-
Total debt service	<u>-0-</u>	<u>17,922</u>	<u>-0-</u>	<u>-0-</u>
Capital outlay				
General government services	-	-	-	-
Physical environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Road and street construction	-	-	-	-
Total capital outlay	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENDITURES	<u>135,305</u>	<u>924,919</u>	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(126,312)</u>	<u>(871,838)</u>	<u>374</u>	<u>371</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	892,951	-	-
Transfers out	-	(34,352)	(48,399)	(63,601)
General government debt issued	-	-	-	-
Premium on bonds sold	-	-	-	-
General long-term debt - capital leases	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-0-</u>	<u>858,599</u>	<u>(48,399)</u>	<u>(63,601)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(126,312)</u>	<u>(13,239)</u>	<u>(48,025)</u>	<u>(63,230)</u>
Fund balances (Deficit) - January 1, 2004	<u>445,923</u>	<u>1,991,965</u>	<u>49,492</u>	<u>63,601</u>
Fund balances (Deficit) - December 31, 2004	<u>\$ 319,611</u>	<u>\$ 1,978,726</u>	<u>\$ 1,467</u>	<u>\$ 371</u>

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 4 OF 8)

HOUSING OPPORTUNITY ACQUISITION	INFORMATION & TELECOMMUNICATION SERVICES CAPITAL	JAIL RENOVATION & CONSTRUCTION	LONG- TERM LEASES	MAJOR MAINTENANCE RESERVE
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
3,156,139	-	-	-	-
-	-	-	-	-
250,550	34,287	1,730	4,265	275,445
-	-	-	20,385,064	1,236,619
-	-	-	-	-
21,503	-	-	3,119	757
<u>3,428,192</u>	<u>34,287</u>	<u>1,730</u>	<u>20,392,448</u>	<u>1,512,821</u>
-	84,657	-	13,793,694	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,206,660	-	-	-	-
-	-	-	-	5,576,473
-	-	-	-	-
<u>3,206,660</u>	<u>84,657</u>	<u>-0-</u>	<u>13,793,694</u>	<u>5,576,473</u>
-	-	-	2,075,000	-
-	-	-	4,142,533	-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>6,217,533</u>	<u>-0-</u>
-	247,784	-	62,540,000	-
-	-	-	-	-
-	-	-	-	4,979,167
-	-	-	-	-
-	-	-	-	-
<u>-0-</u>	<u>247,784</u>	<u>-0-</u>	<u>62,540,000</u>	<u>4,979,167</u>
<u>3,206,660</u>	<u>332,441</u>	<u>-0-</u>	<u>82,551,227</u>	<u>10,555,640</u>
<u>221,532</u>	<u>(298,154)</u>	<u>1,730</u>	<u>(62,158,779)</u>	<u>(9,042,819)</u>
368,107	840,088	-	-	8,328,606
-	-	(70,000)	-	(1,441,953)
-	-	-	-	-
-	-	-	-	-
-	-	-	62,540,000	-
-	-	-	-	-
<u>368,107</u>	<u>840,088</u>	<u>(70,000)</u>	<u>62,540,000</u>	<u>6,886,653</u>
589,639	541,934	(68,270)	381,221	(2,156,166)
17,226,319	1,482,137	110,839	(186,794)	17,704,301
<u>\$ 17,815,958</u>	<u>\$ 2,024,071</u>	<u>\$ 42,569</u>	<u>\$ 194,427</u>	<u>\$ 15,548,135</u>

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 5 OF 8)

	NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT	PARK FACILITIES REHABILITATION
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	250,110	-
Charges for services	1,214	-	-	-
Fines and forfeits	-	-	-	-
Interest earnings	19,668	160,187	137,139	11,584
Miscellaneous revenues				
Rent and maintenance reimbursement	-	-	-	-
Grant from private source	-	-	100,000	-
Other miscellaneous revenues	-	-	1,714	-
TOTAL REVENUES	<u>20,882</u>	<u>160,187</u>	<u>488,963</u>	<u>11,584</u>
EXPENDITURES				
Current				
General government services	-	2,465,457	-	-
Law, safety and justice	-	-	-	-
Physical environment	-	-	1,059,110	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	1,345	-	-	6,050,658
Total current	<u>1,345</u>	<u>2,465,457</u>	<u>1,059,110</u>	<u>6,050,658</u>
Debt service				
Redemption of long-term debt	-	-	-	-
Interest and other debt service costs	-	-	213,473	1,625
Total debt service	<u>-0-</u>	<u>-0-</u>	<u>213,473</u>	<u>1,625</u>
Capital outlay				
General government services	-	3,579,643	-	-
Physical environment	-	-	23,299,048	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	395,965
Road and street construction	-	-	-	-
Total capital outlay	<u>-0-</u>	<u>3,579,643</u>	<u>23,299,048</u>	<u>395,965</u>
TOTAL EXPENDITURES	<u>1,345</u>	<u>6,045,100</u>	<u>24,571,631</u>	<u>6,448,248</u>
Excess (deficiency) of revenues over (under) expenditures	<u>19,537</u>	<u>(5,884,913)</u>	<u>(24,082,668)</u>	<u>(6,436,664)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	13,032,446	1,870,401	6,587,867
Transfers out	(64,680)	(224,300)	-	(21,428)
General government debt issued	-	-	-	-
Premium on bonds sold	-	-	-	-
General long-term debt - capital leases	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(64,680)</u>	<u>12,808,146</u>	<u>1,870,401</u>	<u>6,566,439</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(45,143)</u>	<u>6,923,233</u>	<u>(22,212,267)</u>	<u>129,775</u>
Fund balances (Deficit) - January 1, 2004	<u>923,257</u>	<u>4,711,392</u>	<u>795,030</u>	<u>17,427</u>
Fund balances (Deficit) - December 31, 2004	<u>\$ 878,114</u>	<u>\$ 11,634,625</u>	<u>\$ (21,417,237)</u>	<u>\$ 147,202</u>

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 6 OF 8)

PARKS CIP	PARKS, RECREATION & OPEN SPACE	PUBLIC ART	REAL ESTATE EXCISE TAX CAPITAL	REGIONAL JUSTICE CENTER CONSTRUCTION	RENTON MAINTENANCE FACILITIES CONSTRUCTION
\$ -	\$ -	\$ -	\$ 19,792,216	\$ 798	\$ -
-	805,919	-	-	13	-
-	61	-	-	-	-
-	-	-	-	-	-
17,533	68,213	30	-	159,050	14,827
-	-	-	-	-	-
-	-	-	-	-	-
210	59,425	525	-	-	-
<u>17,743</u>	<u>933,618</u>	<u>555</u>	<u>19,792,216</u>	<u>159,861</u>	<u>14,827</u>
-	-	-	329,804	-	-
-	-	-	-	105,820	-
-	1,598	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
39,484	3,748,680	-	-	-	-
<u>39,484</u>	<u>3,750,278</u>	<u>-0-</u>	<u>329,804</u>	<u>105,820</u>	<u>-0-</u>
-	-	-	-	-	-
-	12,305	-	-	-	-
<u>-0-</u>	<u>12,305</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,673,769	-	-	-	-
-	-	-	-	-	626,497
<u>-0-</u>	<u>3,673,769</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>626,497</u>
<u>39,484</u>	<u>7,436,352</u>	<u>-0-</u>	<u>329,804</u>	<u>105,820</u>	<u>626,497</u>
<u>(21,741)</u>	<u>(6,502,734)</u>	<u>555</u>	<u>19,462,412</u>	<u>54,041</u>	<u>(611,670)</u>
-	7,025,131	-	-	-	95,007
-	(36,761)	-	(17,584,895)	(2,656,483)	(214,988)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	57,570	-	-	-	-
<u>-0-</u>	<u>7,045,940</u>	<u>-0-</u>	<u>(17,584,895)</u>	<u>(2,656,483)</u>	<u>(119,981)</u>
(21,741)	543,206	555	1,877,517	(2,602,442)	(731,651)
834,228	1,991,255	1,090	21,443,749	8,256,463	873,294
<u>\$ 812,487</u>	<u>\$ 2,534,461</u>	<u>\$ 1,645</u>	<u>\$ 23,321,266</u>	<u>\$ 5,654,021</u>	<u>\$ 141,643</u>

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 7 OF 8)

	ROAD IMPROVEMENT DISTRICTS CONSTRUCTION	SURFACE & STORM WATER MANAGEMENT CONSTRUCTION	SURFACE WATER MANAGEMENT CONSTRUCTION	TECHNOLOGY 1997 BONDS
REVENUES				
Taxes	\$ 49,401	\$ -	\$ -	\$ -
Intergovernmental revenues	-	642,783	1,293,732	-
Charges for services	-	-	754,999	-
Fines and forfeits	-	-	-	-
Interest earnings	9,250	34,701	200,185	24,522
Miscellaneous revenues				
Rent and maintenance reimbursement	-	-	-	-
Grant from private source	-	25,000	-	-
Other miscellaneous revenues	-	-	499,189	97
TOTAL REVENUES	<u>58,651</u>	<u>702,484</u>	<u>2,748,105</u>	<u>24,619</u>
EXPENDITURES				
Current				
General government services	-	-	-	981,622
Law, safety and justice	-	-	-	-
Physical environment	-	1,104,708	7,555,658	-
Transportation	101,930	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Total current	<u>101,930</u>	<u>1,104,708</u>	<u>7,555,658</u>	<u>981,622</u>
Debt service				
Redemption of long-term debt	-	-	3,916	-
Interest and other debt service costs	-	-	58,479	160
Total debt service	<u>-0-</u>	<u>-0-</u>	<u>62,395</u>	<u>160</u>
Capital outlay				
General government services	-	-	-	75,872
Physical environment	-	1,783	803,319	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Road and street construction	-	-	-	-
Total capital outlay	<u>-0-</u>	<u>1,783</u>	<u>803,319</u>	<u>75,872</u>
TOTAL EXPENDITURES	<u>101,930</u>	<u>1,106,491</u>	<u>8,421,372</u>	<u>1,057,654</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(43,279)</u>	<u>(404,007)</u>	<u>(5,673,267)</u>	<u>(1,033,035)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,020,029	4,027,789	400,000
Transfers out	-	(9,948)	(352,568)	(545,457)
General government debt issued	-	-	-	-
Premium on bonds sold	-	-	-	-
General long-term debt - capital leases	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-0-</u>	<u>1,010,081</u>	<u>3,675,221</u>	<u>(145,457)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(43,279)</u>	<u>606,074</u>	<u>(1,998,046)</u>	<u>(1,178,492)</u>
Fund balances (Deficit) - January 1, 2004	<u>45,435</u>	<u>1,606,895</u>	<u>9,321,390</u>	<u>1,548,609</u>
Fund balances (Deficit) - December 31, 2004	<u>\$ 2,156</u>	<u>\$ 2,212,969</u>	<u>\$ 7,323,344</u>	<u>\$ 370,117</u>

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2004
 (PAGE 8 OF 8)

TECHNOLOGY SYSTEMS CAPITAL	TRANSFER OF DEVELOPMENT CREDIT PROGRAM	WORKING FOREST	YOUTH DETENTION FACILITY 1990 SERIES B	YOUTH SERVICES DETENTION FACILITY CONSTRUCTION	YOUTH SERVICES FACILITIES CONSTRUCTION
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	397,564	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
49,255	263	13,806	1,095	54	1,977
-	-	-	-	-	-
9,518	-	-	-	-	-
<u>58,773</u>	<u>263</u>	<u>411,370</u>	<u>1,095</u>	<u>54</u>	<u>1,977</u>
82,202	-	-	-	-	-
-	-	-	-	-	-
-	-	338,931	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>82,202</u>	<u>-0-</u>	<u>338,931</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	-	-	-
-	32,260	-	-	-	-
<u>-0-</u>	<u>32,260</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>82,202</u>	<u>32,260</u>	<u>338,931</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>(23,429)</u>	<u>(31,997)</u>	<u>72,439</u>	<u>1,095</u>	<u>54</u>	<u>1,977</u>
-	286,982	-	-	-	-
(1,294,323)	-	(356,793)	(63,740)	-	(2,841)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(1,294,323)</u>	<u>286,982</u>	<u>(356,793)</u>	<u>(63,740)</u>	<u>-0-</u>	<u>(2,841)</u>
(1,317,752)	254,985	(284,354)	(62,645)	54	(864)
2,152,715	(1,490,721)	595,200	62,645	2,566	92,851
<u>\$ 834,963</u>	<u>\$ (1,235,736)</u>	<u>\$ 310,846</u>	<u>\$ -0-</u>	<u>\$ 2,620</u>	<u>\$ 91,987</u>

KING COUNTY, WASHINGTON
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT ^(a)
FOR THE YEAR ENDED DECEMBER 31, 2004
(PAGE 1 OF 4)

APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2004 YEAR-END ENCUMBRANCES	EXPENDITURES
MAJOR FUNDS							
General Fund							
County Council	\$ 5,729,293	\$ 42,280	\$ 5,771,573	\$ 407,937	\$ 5,363,636	\$ 15,710	\$ 5,347,926
Office of Council Administration	7,328,383	125,000	7,453,383	569,859	6,883,524	519,854	6,363,670
Office of Zoning and Subdivision Examiner	585,496	-	585,496	184,518	400,978	2,227	398,751
Office of the Auditor	1,197,884	(125,000)	1,072,884	107,702	965,182	10,125	955,057
Ombudsman/Tax Advisor	813,391	-	813,391	57,868	755,523	16,943	738,580
Government Access Channel	681,785	-	681,785	51,252	630,533	52,410	578,123
Board of Appeals and Equalization	533,019	-	533,019	14,726	518,293	-	518,293
County Executive	277,993	-	277,993	6,378	271,615	-	271,615
Office of the Executive	3,101,113	-	3,101,113	228,352	2,872,761	152,665	2,720,096
Office of Management and Budget	4,554,161	-	4,554,161	147,702	4,406,459	458,564	3,947,895
Finance	2,471,442	-	2,471,442	-	2,471,442	-	2,471,442
Business Relations and Economic Development	2,396,440	-	2,396,440	140,904	2,255,536	66,244	2,189,292
Sheriff	102,231,659	1,921,576	104,153,235	689,367	103,463,868	581,403	102,882,465
Sheriff - Drug Enforcement Forfeits	620,799	-	620,799	1,454	619,345	21,635	597,710
Emergency Management	1,166,672	-	1,166,672	144,757	1,021,915	-	1,021,915
Executive Services Administration	1,891,580	-	1,891,580	118,816	1,772,764	58,753	1,714,011
Human Resource Management	6,893,548	-	6,893,548	262,717	6,630,831	178,575	6,452,256
Cable Communications	337,895	258,000	595,895	417,127	178,768	19,254	159,514
Property Services	2,435,264	-	2,435,264	162,067	2,273,197	-	2,273,197
Facilities Management	1,715,071	-	1,715,071	67,985	1,647,086	-	1,647,086
Records and Elections and Licensing Services	21,423,794	648,371	22,072,165	1,737,982	20,334,183	273,172	20,061,011
Prosecuting Attorney	43,023,297	513,228	43,536,525	355,417	43,181,108	-	43,181,108
Prosecuting Attorney - Antiprofitteering	100,088	-	100,088	99,936	152	-	152
Superior Court	33,334,025	(73,972)	33,260,053	387,487	32,872,566	-	32,872,566
District Courts	19,159,897	193,055	19,352,952	337,818	19,015,134	500,212	18,514,922
Judicial Administration	15,457,394	292,616	15,750,010	712,599	15,037,411	632,651	14,404,760
State Auditor	622,512	-	622,512	3,435	619,077	-	619,077
Boundary Review Board	233,606	3,000	236,606	917	235,689	-	235,689

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT ^(a)
FOR THE YEAR ENDED DECEMBER 31, 2004
(PAGE 2 OF 4)

APPROPRIATION UNIT	BUDGET				ACTUAL	
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2004 YEAR-END ENCUMBRANCES
General Fund-Continued	\$	\$	\$	\$	\$	\$
Special Programs	473,441	-	473,441	3	473,438	-
Memberships and Dues	3,600,000	(366,518)	3,233,482	3,233,482	-	-
Wage and Salary Contingency	2,000,000	(2,000,000)	-	-	-	-
Executive Contingency	8,454,282	1,251,832	9,706,114	1,737,141	7,968,973	-
Internal Support	17,016,946	567,634	17,584,580	164,666	17,419,914	-
Assessments						
Fund Transfers						
Human Service Transfers	15,984,596	729,761	16,714,357	63,352	16,651,005	-
General Government Transfers	1,710,505	397,728	2,108,233	293,801	1,814,432	-
Public Health and EMS Transfers	12,796,475	78,527	12,875,002	89,691	12,785,311	-
Physical Environment Transfers	5,658,086	13,000	5,671,086	47,277	5,623,809	-
CIP Transfers	20,846,719	4,045,148	24,891,867	3,609,565	21,282,302	-
Jail Health	19,750,456	199,967	19,950,423	126,618	19,823,805	-
Adult and Juvenile Detention	89,822,826	50,000	89,872,826	1,765,902	88,106,924	-
Community Services	396,981	-	396,981	27,186	369,795	-
Public Defense	34,006,863	245,033	34,251,896	555,345	33,696,551	-
Community Services Division	8,400,112	947,023	9,347,135	789,917	8,557,218	-
Children and Family Services Transfers	7,294,913	20,000	7,314,913	1,473,416	5,841,497	-
Inmate Welfare	1,325,339	-	1,325,339	5,672	1,319,667	-
Juvenile Inmate Welfare	45,000	-	45,000	2,871	42,129	-
Designated for Contingencies	3,920,150	-	3,920,150	-	3,920,150	-
Total of General Fund	533,821,191	9,977,289	543,798,480	21,402,984	522,395,496	517,295,485
Public Health Fund	183,060,696	1,991,955	185,052,651	7,009,589	178,043,062	176,764,612
Total for major funds	716,881,887	11,969,244	728,851,131	28,412,573	700,438,558	694,060,097
NONMAJOR FUNDS						
Special Revenue Funds	18,741,946	2,443,873	21,185,819	2,126,575	19,059,244	18,918,051
Alcoholism and Substance Abuse						

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT ^(a)
FOR THE YEAR ENDED DECEMBER 31, 2004
(PAGE 3 OF 4)

APPROPRIATION UNIT	BUDGET			VARIANCE	TOTAL	ACTUAL	
	ORIGINAL	ADJUSTMENTS	FINAL			2004 YEAR-END ENCUMBRANCES	EXPENDITURES
Special Revenue Funds-Continued							
Arts and Cultural Development	\$ 7,230,988	\$ 1,685,000	\$ 8,915,988	\$ 48,117	\$ 8,867,871	\$ -	\$ 8,867,871
Arts and Cultural Education Program	-	-	-	-	-	-	-
Automated Fingerprint	15,576,487	1,107,176	16,683,663	1,996,008	14,687,655	3,735,410	10,952,245
Identification System	-	600,000	600,000	45,799	554,201	-	554,201
Clark Contract Administration	65,840,061	339,309	66,179,370	869,169	65,310,201	1,623,603	63,686,598
County Road	29,788,813	-	29,788,813	-	29,788,813	-	29,788,813
Road Services Operating	-	339,309	339,309	869,169	95,099,014	1,623,603	93,475,411
Road Construction Transfers	-	-	-	-	-	-	-
Total County Road	95,628,874	339,309	95,968,183	869,169	95,099,014	1,623,603	93,475,411
Criminal Justice (CJ)							
Adult Detention/CJ	6,199,537	-	6,199,537	-	6,199,537	-	6,199,537
Budget Division/CJ	747,027	36,655	783,682	599,339	184,343	-	184,343
District Court/CJ	1,181,624	-	1,181,624	1,963	1,179,661	-	1,179,661
Human Services/CJ	802,418	-	802,418	54,662	747,756	-	747,756
Judicial Administration/CJ	501,619	-	501,619	11,404	490,215	-	490,215
Prosecuting Attorney/CJ	2,934,559	-	2,934,559	-	2,934,559	-	2,934,559
Public Defense/CJ	24,045	-	24,045	-	24,045	-	24,045
Salary & Wage Contingency/CJ	200,000	(12,500)	187,500	175,000	12,500	-	12,500
Sheriff/CJ	2,595,846	-	2,595,846	423	2,595,423	-	2,595,423
Superior Court/CJ	1,776,602	-	1,776,602	-	1,776,602	-	1,776,602
Transfer To Other Funds/CJ	281,243	12,500	293,743	86,579	207,164	-	207,164
Total Criminal Justice	17,244,520	36,655	17,281,175	929,370	16,351,805	-	16,351,805
Development and Environmental Services	31,040,915	54,243	31,095,158	2,845,021	28,250,137	236,293	28,013,844
Developmental Disabilities							
Department Administration	1,364,417	-	1,364,417	228,148	1,136,269	1,068	1,135,201
Developmental Disabilities Division	17,595,219	-	17,595,219	711,954	16,883,265	-	16,883,265
Total Developmental Disabilities	18,959,636	-	18,959,636	940,102	18,019,534	1,068	18,018,466

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT ^(a)
FOR THE YEAR ENDED DECEMBER 31, 2004
(PAGE 4 OF 4)

APPROPRIATION UNIT	BUDGET				ACTUAL	
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2004 YEAR-END ENCUMBRANCES
Special Revenue Funds-Continued						
Emergency Medical Services	\$ 37,817,124	\$ 139,937	\$ 37,957,061	\$ 1,130,266	\$ 36,826,795	\$ 1,160,203
Enhanced 911 Emergency Telephone System	17,538,399	-	17,538,399	2,010,601	15,527,798	1,591,456
Intercounty River Improvement	48,849	-	48,849	36,665	12,184	-
Local Hazardous Waste	12,519,878	25,000	12,544,878	996,566	11,548,312	9,075
Logan/Knox Settlement	1,600,000	-	1,600,000	1,598,096	1,904	-
Mental Health	94,897,389	70,500	94,967,889	5,506,574	89,461,315	182,795
Noxious Weed Control	1,097,324	12,513	1,109,837	134,187	975,650	7,805
Parks and Recreation	19,356,220	24,734	19,380,954	1,420,263	17,960,691	26,637
Recorder's Operation and Maintenance	1,199,361	278,581	1,477,942	385,306	1,092,636	-
Risk Abatement						
OMB/Covey Lawsuit Admin	7,557,500	-	7,557,500	7,170,869	386,631	-
OMB/Duncan Robert Lawsuit Admin	23,800,000	-	23,800,000	18,601,012	5,198,988	-
OMB/Dupris Lawsuit Admin	1,668,000	-	1,668,000	1,238,971	429,029	-
Risk Abatement	100,000	3,165,000	3,265,000	1,646,615	1,618,385	-
Total Risk Abatement	33,125,500	3,165,000	36,290,500	28,657,467	7,633,033	-
River Improvement	4,530,483	348,140	4,878,623	616,477	4,262,146	402,163
Surface Water Management	45,693,921	810,032	46,503,953	2,192,260	44,311,693	1,463,786
Veterans' Relief	2,112,465	-	2,112,465	234,530	1,877,935	-
Youth Employment Programs	18,040,233	-	18,040,233	4,534,827	13,505,406	-
Youth Sports Facilities Grant	1,067,750	-	1,067,750	202,861	864,889	202,320
Total special revenue funds with annual budgets	495,068,262	11,140,693	506,208,955	59,457,107	446,751,848	10,783,807
Debt Service Funds						
Limited G.O. Bond Redemption	125,270,279	-	125,270,279	(3,635,567) ^(b)	128,905,846	-
Stadium G.O. Bond Redemption	2,211,976	-	2,211,976	-	2,211,976	-
Unlimited G.O. Bond Redemption	43,001,224	-	43,001,224	4,552,350	38,448,874	-
Total of debt service funds with annual budgets	170,483,479	-	170,483,479	916,783	169,566,696	-
Total of the nonmajor governmental funds	665,551,741	11,140,693	676,692,434	60,373,890	616,318,544	10,783,807
Total of governmental funds with annual budgets	\$ 1,382,433,628	\$ 23,109,937	\$ 1,405,543,565	\$ 88,786,463	\$ 1,316,757,102	\$ 17,162,268

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

(b) See Note 3, "Stewardship, Compliance and Accountability" - Expenditures including Other Financing Uses, in Excess of Amounts Legally Authorized.

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004
(PAGE 1 OF 2)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 229,734,314	\$ 231,936,843	\$ 2,202,529
Retail sales and use taxes	69,253,006	72,588,009	3,335,003
Business and other taxes	7,831,036	9,123,495	1,292,459
Penalties and interest - delinquent taxes	14,700,000	16,790,036	2,090,036
Total taxes	321,518,356	330,438,383	8,920,027
Licenses and permits			
Business licenses and permits	2,868,500	3,258,016	389,516
Non-business licenses and permits	2,742,000	2,848,047	106,047
Total licenses and permits	5,610,500	6,106,063	495,563
Intergovernmental revenues			
Federal grants	9,867,316	11,181,129	1,313,813
State grants	2,425,047	2,634,206	209,159
Entitlements and shared revenues	2,273,505	2,730,852	457,347
Intergovernmental services	51,758,546	55,531,346	3,772,800
Total intergovernmental revenues	66,324,414	72,077,533	5,753,119
Charges for services			
General government	22,103,366	23,513,357	1,409,991
Law, safety and justice	12,716,322	13,964,440	1,248,118
Physical environment	547,218	497,050	(50,168)
Economic environment	709,420	564,287	(145,133)
Mental and physical health	111,793	63,689	(48,104)
Interfund/department charges for services	50,090,414	51,536,374	1,445,960
Total charges for services	86,278,533	90,139,197	3,860,664
Fines and forfeits	7,679,124	7,105,970	(573,154)
Interest earnings	11,694,310	12,228,407	534,097
Miscellaneous revenues			
Rents and royalties	3,114,337	9,886,661	6,772,324
Other miscellaneous revenues	1,990,895	2,179,924	189,029
Total miscellaneous revenues	5,105,232	12,066,585	6,961,353
Sale of capital assets	40,000	381,109	341,109
Transfers in	19,896,725	17,157,844	(2,738,881)
TOTAL REVENUES	524,147,194	547,701,091	23,553,897
EXPENDITURES			
Current			
General government services			
Personal services		53,270,791	
Supplies		1,089,305	
Contract services and other charges		11,780,821	
Intergovernmental services		773,934	
Interfund payments for services		12,552,635	
Total general government services	88,764,869	79,467,486	9,297,383
Law, safety and justice			
Personal services		245,354,682	
Supplies		7,150,368	
Contract services and other charges		50,630,021	
Intergovernmental services		183,452	
Interfund payments for services		35,046,272	
Total law, safety and justice	343,734,047	338,364,795	5,369,252

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004
(PAGE 2 OF 2)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES (continued)			
Physical environment			
Personal services	\$	\$ 2,222,258	\$
Supplies		114,664	
Contract services and other charges		234,698	
Intergovernmental services		290	
Interfund payments for services		615,368	
Total physical environment	<u>3,905,374</u>	<u>3,187,278</u>	<u>718,096</u>
Economic environment			
Personal services		1,795,863	
Supplies		16,155	
Contract services and other charges		7,160,718	
Interfund payments for services		345,873	
Total economic environment	<u>10,311,111</u>	<u>9,318,609</u>	<u>992,502</u>
Mental and physical health			
Personal services		12,453,928	
Supplies		1,905,946	
Contract services and other charges		2,100,833	
Interfund payments for services		3,360,764	
Total mental and physical health	<u>19,940,673</u>	<u>19,821,471</u>	<u>119,202</u>
Total current	<u>466,656,074</u>	<u>450,159,639</u>	<u>16,496,435</u>
Debt service			
Redemption of long-term debt	34,220	-	34,220
Interest and other debt service costs	3,395	-	3,395
Total debt service	<u>37,615</u>	<u>-0-</u>	<u>37,615</u>
Capital outlay			
Capitalized expenditures	<u>1,820,790</u>	<u>2,122,909</u>	<u>(302,119)</u>
Transfers out	<u>75,284,001</u>	<u>70,112,948</u>	<u>5,171,053</u>
TOTAL EXPENDITURES	<u>543,798,480</u>	<u>522,395,496</u>	<u>21,402,984</u>
Excess of revenues over (under) expenditures (budgetary basis)	<u>\$ (19,651,286)</u>	25,305,595	<u>\$ 44,956,881</u>
Adjustment from budgetary basis to GAAP basis		<u>1,404,493</u> ^(a)	
Excess of revenues over expenditures		26,710,088	
Fund balance - January 1, 2004		<u>96,248,373</u>	
Fund balance - December 31, 2004		<u>\$ 122,958,461</u>	

(a) See "General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual" on page 28.

KING COUNTY, WASHINGTON

PUBLIC HEALTH FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Licenses and permits			
Business licenses and permits	\$ 6,972,813	\$ 10,128,062	\$ 3,155,249
Nonbusiness licenses and permits	2,711,952	3,280,805	568,853
Total licenses and permits	9,684,765	13,408,867	3,724,102
Intergovernmental revenues			
Federal grants	58,484,392	53,163,490	(5,320,902)
State grants	18,741,466	19,298,569	557,103
Entitlements and shared revenues	9,562,747	9,531,748	(30,999)
Intergovernmental services	47,454,423	47,508,544	54,121
Total intergovernmental revenues	134,243,028	129,502,351	(4,740,677)
Charges for services			
General government	23,178	66,291	43,113
Mental and physical health	7,490,476	7,671,717	181,241
Interfund/department charges for services	4,587,962	4,429,788	(158,174)
Total charges for services	12,101,616	12,167,796	66,180
Fines and forfeits	-	25	25
Miscellaneous revenues			
Rent and royalties	-	348	348
Contributions from private sources	2,840,649	2,206,154	(634,495)
Other miscellaneous revenues	3,149,902	-	(3,149,902)
Total miscellaneous revenues	5,990,551	2,206,502	(3,784,049)
Transfers in	16,144,892	16,220,803	75,911
TOTAL REVENUES	178,164,852	173,506,344	(4,658,508)
EXPENDITURES			
Current			
Mental and physical health			
Personal services		94,398,136	
Supplies		18,426,747	
Contract services and other charges		46,751,221	
Intergovernmental services		85,577	
Interfund payments for services		16,675,859	
Total mental and physical health	176,554,025	176,337,540	216,485
Debt service			
Redemption of long-term debt	-	121,346	(121,346)
Interest and other debt service costs	-	26,620	(26,620)
Total debt service	-0-	147,966	(147,966)
Capital outlay			
Capitalized expenditures	2,224,412	1,203,670	1,020,742
Total capital outlay	2,224,412	1,203,670	1,020,742
Transfers out	6,274,214	353,886	5,920,328
TOTAL EXPENDITURES	185,052,651	178,043,062	7,009,589
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (6,887,799)	(4,536,718)	\$ 2,351,081
Adjustment from budgetary basis to GAAP basis		1,399,495 ^(a)	
Deficiency of revenues under expenditures		(3,137,223)	
Fund balance - January 1, 2004 (Restated) ^(b)		13,692,048	
Fund balance - December 31, 2004		\$ 10,554,825	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Adjustments to revenues	
Nonbudgeted proceeds from Emergency Medical Services - donations	\$ 121,045
Nonbudgeted capital lease revenue	265,185
Adjustments to expenditures	
Nonbudgeted capital lease expenditure	(265,185)
Encumbrances, not included in GAAP basis expenditures	1,278,450
Adjustment from budgetary basis to GAAP basis	\$ 1,399,495

(b) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.

ALCOHOLISM AND SUBSTANCE ABUSE SERVICES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Federal grants	\$ 4,536,600	\$ 4,004,944	\$ (531,656)
State grants	10,613,890	9,752,532	(861,358)
Intergovernmental services	136,144	167,151	31,007
Total intergovernmental revenues	<u>15,286,634</u>	<u>13,924,627</u>	<u>(1,362,007)</u>
Charges for services			
Interfund/department charges for services	<u>1,695,563</u>	<u>1,705,227</u>	<u>9,664</u>
Total charges for services	<u>1,695,563</u>	<u>1,705,227</u>	<u>9,664</u>
Miscellaneous revenues			
Contributions from private sources	-	120,000	120,000
Other miscellaneous revenues	-	1,059	1,059
Total miscellaneous revenues	<u>-0-</u>	<u>121,059</u>	<u>121,059</u>
Transfers in	<u>3,081,673</u>	<u>2,997,711</u>	<u>(83,962)</u>
TOTAL REVENUES	<u>20,063,870</u>	<u>18,748,624</u>	<u>(1,315,246)</u>
EXPENDITURES			
Current			
Mental and physical health			
Personal services		3,328,124	
Supplies		56,506	
Contract services and other charges		12,076,719	
Interfund payments for services		3,533,112	
Total mental and physical health	<u>21,123,250</u>	<u>18,994,461</u>	<u>2,128,789</u>
Capital outlay			
Capitalized expenditures	<u>18,796</u>	<u>55,855</u>	<u>(37,059)</u>
Transfers out	<u>43,773</u>	<u>8,928</u>	<u>34,845</u>
TOTAL EXPENDITURES	<u>21,185,819</u>	<u>19,059,244</u>	<u>2,126,575</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (1,121,949)</u>	<u>(310,620)</u>	<u>\$ 811,329</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>141,193</u>	
Deficiency of revenues under expenditures		<u>(169,427)</u>	
Fund balance - January 1, 2004		2,848,298	
Fund balance - December 31, 2004		<u>\$ 2,678,871</u>	

ARTS AND CULTURAL DEVELOPMENT FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Retail sales and use taxes -			
hotel/motel tax	\$ 5,504,269	\$ 6,219,081	\$ 714,812
Intergovernmental revenues	-	565,000	565,000
Interest earnings	-	200,277	200,277
Miscellaneous revenues	-	430	430
Transfers in	2,876,719	2,417,447	(459,272)
TOTAL REVENUES	8,380,988	9,402,235	1,021,247
EXPENDITURES			
Current			
Culture and recreation			
Contract services and other charges	8,915,988	8,867,871	48,117
TOTAL EXPENDITURES	8,915,988	8,867,871	48,117
Excess (deficiency) of revenues over (under) expenditures	\$ (535,000)	534,364	\$ 1,069,364
Adjustment from budgetary basis to GAAP basis		(818,511) ^(a)	
Deficiency of revenues under expenditures		(284,147)	
Fund balance - January 1, 2004		2,416,646	
Fund balance - December 31, 2004		\$ 2,132,499	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Expenditures on budgetary basis not a GAAP basis	
2003 accrued expenditures paid in 2004	\$ 2,059,056
2004 Accrued expenditures on GAAP basis not a budgetary basis	
2004 accruals	(1,583,567)
CDA noncash GAAP basis expenditures	(1,294,000)
Adjustment from budgetary basis to GAAP basis	\$ (818,511)

AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 11,807,103	\$ 11,794,648	\$ (12,455)
Business and other taxes	-	88,437	88,437
Total taxes	<u>11,807,103</u>	<u>11,883,085</u>	<u>75,982</u>
Intergovernmental services	-	176	176
Interfund/department charges for services	-	15,960	15,960
Interest earnings	267,153	355,253	88,100
Miscellaneous revenues	-	1,674	1,674
Sale of capital assets	-	18,800	18,800
TOTAL REVENUES	<u>12,074,256</u>	<u>12,274,948</u>	<u>200,692</u>
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		5,807,266	
Supplies		489,032	
Contract services and other charges		4,305,381	
Interfund payments for services		1,718,650	
Total law, safety and justice	<u>12,555,587</u>	<u>12,320,329</u>	<u>235,258</u>
Capital outlay			
Capitalized expenditures	<u>4,091,566</u>	<u>2,330,630</u>	<u>1,760,936</u>
Transfers out	<u>36,510</u>	<u>36,696</u>	<u>(186)</u>
TOTAL EXPENDITURES	<u>16,683,663</u>	<u>14,687,655</u>	<u>1,996,008</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (4,609,407)</u>	(2,412,707)	<u>\$ 2,196,700</u>
Adjustment from budgetary basis to GAAP basis		3,601,084 ^(a)	
Excess of revenues over expenditures		<u>1,188,377</u>	
Fund balance - January 1, 2004		16,382,389	
Fund balance - December 31, 2004		<u>\$ 17,570,766</u>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Recognition of unrealized loss on investment, on a GAAP basis	\$ (134,326)
Encumbrances, not included in GAAP basis expenditures	3,735,410
Adjustment from budgetary basis to GAAP basis	<u>\$ 3,601,084</u>

CLARK CONTRACT ADMINISTRATION FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Interest earnings	\$ -	\$ 6,635	\$ 6,635
Miscellaneous revenues	-	68	68
TOTAL REVENUES	-0-	6,703	6,703
EXPENDITURES			
Current			
General government services			
Interfund payments for services		516,214	
Total general government services	562,000	516,214	45,786
Debt service			
Interest and other debt service costs	38,000	37,987	13
TOTAL EXPENDITURES	600,000	554,201	45,799
Deficiency of revenues under expenditures (budgetary basis)	\$ (600,000)	(547,498)	\$ 52,502
Fund balance - January 1, 2004		553,827	
Fund balance - December 31, 2004		\$ 6,329	

KING COUNTY, WASHINGTON

COUNTY ROAD FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 63,863,635	\$ 64,300,644	\$ 437,009
Business and other taxes	75,352	226,130	150,778
Total taxes	<u>63,938,987</u>	<u>64,526,774</u>	<u>587,787</u>
Intergovernmental revenues			
Federal grants	900,642	994,201	93,559
State grants	14,419,975	14,293,088	(126,887)
Intergovernmental services	10,621,485	7,672,491	(2,948,994)
Total intergovernmental revenues	<u>25,942,102</u>	<u>22,959,780</u>	<u>(2,982,322)</u>
Charges for services			
General government	9,552	4,035	(5,517)
Transportation	2,160,360	2,044,947	(115,413)
Economic environment	36,000	30,113	(5,887)
Mental and physical health	525,000	-	(525,000)
Interfund department			
charges for services	132,035	2,291,247	2,159,212
Total charges for services	<u>2,862,947</u>	<u>4,370,342</u>	<u>1,507,395</u>
Fines and forfeits	-	19,801	19,801
Interest earnings	<u>260,000</u>	<u>182,666</u>	<u>(77,334)</u>
Miscellaneous revenues			
Rents and royalties	133,590	72,180	(61,410)
Other miscellaneous revenues	58,027	5,188	(52,839)
Total miscellaneous revenues	<u>191,617</u>	<u>77,368</u>	<u>(114,249)</u>
Transfers in	-	20,209	20,209
Sale of capital assets	<u>263,925</u>	<u>689,890</u>	<u>425,965</u>
TOTAL REVENUES	<u>93,459,578</u>	<u>92,846,830</u>	<u>(612,748)</u>
EXPENDITURES			
Current			
Transportation			
Personal services		30,910,436	
Supplies		4,929,640	
Contract services and			
other charges		2,797,638	
Intergovernmental services		3,939,231	
Interfund payments for services		19,046,666	
Total transportation	<u>61,516,086</u>	<u>61,623,611</u>	<u>(107,525)</u>
Debt service			
Redemption of long-term debt	-	8,393	(8,393)
Interest and other debt service costs	-	1,958	(1,958)
Total debt service	<u>-0-</u>	<u>10,351</u>	<u>(10,351)</u>
Capital outlay			
Capital projects			
Road and street construction	3,041,044	3,049,005	(7,961)
Capitalized expenditures	645,072	558,503	86,569
Total capital outlay	<u>3,686,116</u>	<u>3,607,508</u>	<u>78,608</u>
Transfers out	<u>30,765,981</u>	<u>29,857,544</u>	<u>908,437</u>
TOTAL EXPENDITURES	<u>95,968,183</u>	<u>95,099,014</u>	<u>869,169</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (2,508,605)</u>	<u>(2,252,184)</u>	<u>\$ 256,421</u>
Adjustment from budgetary basis			
to GAAP basis - encumbrances		1,623,603	
Deficiency of revenues under expenditures		<u>(628,581)</u>	
Fund balance (deficit) - January 1, 2004 (Restated) ^(a)		<u>(1,803,515)</u>	
Fund balance (deficit) - December 31, 2004		<u>\$ (2,432,096)</u>	

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.

CRIMINAL JUSTICE FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Retail sales and use taxes	\$ 11,074,002	\$ 11,026,405	\$ (47,597)
Intergovernmental revenues			
Entitlements and shared revenues	5,162,981	5,278,030	115,049
Interfund/department charges for services	-	5,224	5,224
Total intergovernmental revenues	<u>5,162,981</u>	<u>5,283,254</u>	<u>120,273</u>
Interest earnings	66,385	138,774	72,389
Miscellaneous revenues	-	2,414	2,414
Transfers in	<u>195,251</u>	<u>117,080</u>	<u>(78,171)</u>
TOTAL REVENUES	<u>16,498,619</u>	<u>16,567,927</u>	<u>69,308</u>
EXPENDITURES			
Current:			
General government services			
Personal services	<u>187,500</u>	<u>12,500</u>	<u>175,000</u>
Law, safety and justice			
Personal services		8,347,119	
Supplies		89,462	
Contract services and other charges		797,885	
Interfund payments for services		6,600,893	
Total law, safety and justice	<u>16,655,812</u>	<u>15,835,359</u>	<u>820,453</u>
Debt service			
Interest and other debt			
service cost	-	16,913	(16,913)
Capital outlay			
Capitalized expenditures	-	75,715	(75,715)
Transfers out	<u>437,863</u>	<u>411,318</u>	<u>26,545</u>
TOTAL EXPENDITURES	<u>17,281,175</u>	<u>16,351,805</u>	<u>929,370</u>
Excess (deficiency) of revenues over			
(under) expenditures (budgetary basis)	<u>\$ (782,556)</u>	216,122	<u>\$ 998,678</u>
Fund balance - January 1, 2004		3,516,310	
Fund balance - December 31, 2004		<u>\$ 3,732,432</u>	

KING COUNTY, WASHINGTON

DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Licenses and permits			
Non-business licenses and permits	\$ 9,071,808	\$ 6,200,208	\$ (2,871,600)
Intergovernmental revenues			
Federal grants	178,676	178,676	-
Charges for services			
General government	41,958	237,240	195,282
Law, safety and justice	-	169,462	169,462
Physical environment	-	(48,541)	(48,541)
Economic environment	19,899,072	19,816,001	(83,071)
Mental and physical health	-	(18,557)	(18,557)
Interfund/department charges for services	1,248,935	295,074	(953,861)
Total charges for services	21,189,965	20,450,679	(739,286)
Fines and forfeits	-	223,263	223,263
Interest earnings	250,000	852,349	602,349
Miscellaneous revenues	-	256,134	256,134
Transfers in	2,649,169	3,183,412	534,243
TOTAL REVENUES	33,339,618	31,344,721	(1,994,897)
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		910,977	
Contract services and other charges		768	
Interfund payments for services		63,009	
Total law, safety and justice	1,355,246	974,754	380,492
Economic environment			
Personal services		19,396,617	
Supplies		263,663	
Contract services and other charges		1,372,904	
Interfund payments for services		5,597,342	
Total economic environment	28,073,293	26,630,526	1,442,767
Capital outlay			
Capitalized expenditures	572,473	180,025	392,448
Transfers out	1,094,146	464,832	629,314
TOTAL EXPENDITURES	31,095,158	28,250,137	2,845,021
Excess of revenues over expenditures (budgetary basis)	\$ 2,244,460	3,094,584	\$ 850,124
Adjustment from budgetary basis to GAAP basis			
to GAAP basis		17,695 ^(a)	
Excess of revenues over expenditures		3,112,279	
Fund balance - January 1, 2004		6,843,700	
Fund balance - December 31, 2004		\$ 9,955,979	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (218,598)	
Encumbrances, not included in GAAP basis expenditures		236,293	
Adjustment from budgetary basis to GAAP basis		\$ 17,695	

DEVELOPMENTAL DISABILITIES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,438,448	\$ 2,337,367	\$ (101,081)
Business and other taxes	16,243	17,512	1,269
Total taxes	<u>2,454,691</u>	<u>2,354,879</u>	<u>(99,812)</u>
Intergovernmental revenues			
Intergovernmental services	<u>65,000</u>	<u>106,377</u>	<u>41,377</u>
Charges for services			
Mental and physical health	14,801,201	15,139,432	338,231
Interfund/department charges for services	<u>875,063</u>	<u>651,865</u>	<u>(223,198)</u>
Total charges for services	<u>15,676,264</u>	<u>15,791,297</u>	<u>115,033</u>
Miscellaneous revenues			
Other miscellaneous revenues	<u>-</u>	<u>5,544</u>	<u>5,544</u>
Transfers in	463,463	463,464	1
Sale of capital assets	<u>2,422</u>	<u>3,731</u>	<u>1,309</u>
TOTAL REVENUES	<u>18,661,840</u>	<u>18,725,292</u>	<u>63,452</u>
EXPENDITURES			
Current			
Economic environment			
Personal services		800,140	
Supplies		7,146	
Contract services and other charges		54,998	
Interfund payments for services		267,853	
Total economic environment	<u>1,361,866</u>	<u>1,130,137</u>	<u>231,729</u>
Mental and physical health			
Personal services		1,281,896	
Supplies		29,976	
Contract services and other charges		14,588,226	
Interfund payments for services		572,760	
Total mental and physical health	<u>17,548,619</u>	<u>16,472,858</u>	<u>1,075,761</u>
Capital outlay			
Capitalized expenditures	30,750	41,353	(10,603)
Transfers out	<u>18,401</u>	<u>375,186</u>	<u>(356,785)</u>
TOTAL EXPENDITURES	<u>18,959,636</u>	<u>18,019,534</u>	<u>940,102</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (297,796)</u>	705,758	<u>\$ 1,003,554</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>1,068</u>	
Excess of revenue over expenditures		706,826	
Fund balance - January 1, 2004		5,345,166	
Fund balance - December 31, 2004		<u>\$ 6,051,992</u>	

EMERGENCY MEDICAL SERVICES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 35,417,426	\$ 35,807,575	\$ 390,149
Business and other taxes	83,902	109,009	25,107
Total taxes	35,501,328	35,916,584	415,256
Intergovernmental revenues			
Entitlements and shared revenues	-	1,695	1,695
Charges for services			
Mental and physical health	-	21,547	21,547
Interest earnings	290,000	281,742	(8,258)
Miscellaneous revenues	58,000	81,159	23,159
Transfers in	375,000	375,000	-
Sale of capital assets	8,000	89,075	81,075
TOTAL REVENUES	36,232,328	36,766,802	534,474
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		10,128,607	
Supplies		496,501	
Contract services and other charges		24,131,719	
Interfund payments for services		1,540,858	
Total law, safety and justice	36,845,203	36,297,685	547,518
Capital outlay			
Capitalized expenditures	1,006,350	503,602	502,748
Transfers out	105,508	25,508	80,000
TOTAL EXPENDITURES	37,957,061	36,826,795	1,130,266
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (1,724,733)	(59,993)	\$ 1,664,740
Adjustment from budgetary basis to GAAP basis		1,099,424 ^(a)	
Excess of revenues over expenditures		1,039,431	
Fund balance - January 1, 2004		9,539,362	
Fund balance - December 31, 2004		\$ 10,578,793	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investment, on a GAAP basis		\$ (60,779)	
Encumbrances, not included in GAAP basis expenditures		1,160,203	
Adjustment from budgetary basis to GAAP basis		\$ 1,099,424	

ENHANCED 911 EMERGENCY TELEPHONE SYSTEM FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Taxes			
Business and other taxes	\$ 13,545,192	\$ 15,456,675	\$ 1,911,483
Intergovernmental revenues			
State grants	-	1,243	1,243
Charges for services			
Interfund/departamental charges for services	265,234	443,487	178,253
Interest earnings	133,862	190,162	56,300
Miscellaneous revenue	-	77	77
TOTAL REVENUES	<u>13,944,288</u>	<u>16,091,644</u>	<u>2,147,356</u>
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		778,790	
Supplies		18,124	
Contract services and other charges		13,521,367	
Interfund payments for services		588,602	
Total law, safety and justice	<u>16,885,198</u>	<u>14,906,883</u>	<u>1,978,315</u>
Capital outlay			
Capitalized expenditures	611,343	618,619	(7,276)
Transfers out	<u>41,858</u>	<u>2,296</u>	<u>39,562</u>
TOTAL EXPENDITURES	<u>17,538,399</u>	<u>15,527,798</u>	<u>2,010,601</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (3,594,111)</u>	563,846	<u>\$ 4,157,957</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>1,591,456</u>	
Excess of revenues over expenditures		2,155,302	
Fund balance - January 1, 2004		8,231,075	
Fund balance - December 31, 2004		<u>\$ 10,386,377</u>	

INTERCOUNTY RIVER IMPROVEMENT FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 50,000	\$ 48,840	\$ (1,160)
Business and other taxes	-	365	365
Total taxes	<u>50,000</u>	<u>49,205</u>	<u>(795)</u>
Interest earnings	-	2,053	2,053
Sale of capital assets	<u>-</u>	<u>78</u>	<u>78</u>
TOTAL REVENUES	<u>50,000</u>	<u>51,336</u>	<u>1,336</u>
EXPENDITURES			
Current			
Physical environment			
Personal services		2,927	
Interfund payments for services		9,257	
Total physical environment	<u>48,849</u>	<u>12,184</u>	<u>36,665</u>
TOTAL EXPENDITURES	<u>48,849</u>	<u>12,184</u>	<u>36,665</u>
Excess of revenues over expenditures	<u>\$ 1,151</u>	39,152	<u>\$ 38,001</u>
Fund balance - January 1, 2004		80,693	
Fund balance - December 31, 2004		<u>\$ 119,845</u>	

LOCAL HAZARDOUS WASTE FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
State grants	\$ 560,438	\$ 542,078	\$ (18,360)
Intergovernmental services	3,473,112	5,644,256	2,171,144
Total intergovernmental revenues	<u>4,033,550</u>	<u>6,186,334</u>	<u>2,152,784</u>
Charges for services			
Mental and physical health	5,551,679	3,527,760	(2,023,919)
Interest earnings	165,292	87,732	(77,560)
Miscellaneous revenues	<u>-</u>	<u>29,828</u>	<u>29,828</u>
TOTAL REVENUES	<u>9,750,521</u>	<u>9,831,654</u>	<u>81,133</u>
EXPENDITURES			
Current			
Mental and physical health			
Contract services and other charges		2,527,888	
Interfund payments for services		9,020,424	
Total mental and physical health	<u>12,544,878</u>	<u>11,548,312</u>	<u>996,566</u>
TOTAL EXPENDITURES	<u>12,544,878</u>	<u>11,548,312</u>	<u>996,566</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (2,794,357)</u>	(1,716,658)	<u>\$ 1,077,699</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>9,075</u>	
Deficiency of revenues under expenditures		(1,707,583)	
Fund balance - January 1, 2004		5,880,325	
Fund balance - December 31, 2004		<u>\$ 4,172,742</u>	

LOGAN/KNOX SETTLEMENT FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Fines and forfeits	\$ -	\$ 25	\$ 25
Interest earnings	-	36,788	36,788
TOTAL REVENUES	-0-	36,813	36,813
EXPENDITURES			
Current			
General government services			
Personal services		1,904	
Total general government services	1,600,000	1,904	1,598,096
TOTAL EXPENDITURES	1,600,000	1,904	1,598,096
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,600,000)</u>	34,909	<u>\$ 1,634,909</u>
Fund balance - January 1, 2004		2,022,524	
Fund balance - December 31, 2004		<u>\$ 2,057,433</u>	

MENTAL HEALTH FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,305,023	\$ 2,337,347	\$ 32,324
Business and other taxes	13,000	17,512	4,512
Total taxes	<u>2,318,023</u>	<u>2,354,859</u>	<u>36,836</u>
Intergovernmental revenues			
Federal grants	4,283,677	3,071,719	(1,211,958)
State grants	5,101,659	777,003	(4,324,656)
Intergovernmental services	79,431,883	79,366,288	(65,595)
Total intergovernmental revenues	<u>88,817,219</u>	<u>83,215,010</u>	<u>(5,602,209)</u>
Charges for services			
Interfund/department charges for services	905,548	633,084	(272,464)
Interest earnings	160,000	275,957	115,957
Miscellaneous revenues			
Rents and royalties	-	676	676
Transfers in	1,474,099	1,474,099	-
Sale of capital assets	-	3,731	3,731
TOTAL REVENUES	<u>93,674,889</u>	<u>87,957,416</u>	<u>(5,717,473)</u>
EXPENDITURES			
Current			
Mental and physical health			
Personal services		6,572,906	
Supplies		183,001	
Contract services and other charges		79,960,575	
Interfund payments for services		2,455,073	
Total mental and physical health	<u>94,389,512</u>	<u>89,171,555</u>	<u>5,217,957</u>
Capital outlay			
Capitalized expenditures	119,461	111,193	8,268
Transfers out	<u>458,916</u>	<u>178,567</u>	<u>280,349</u>
TOTAL EXPENDITURES	<u>94,967,889</u>	<u>89,461,315</u>	<u>5,506,574</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (1,293,000)</u>	(1,503,899)	<u>\$ (210,899)</u>
Adjustment from budgetary basis to GAAP basis		115,940 ^(a)	
Deficiency of revenues under expenditures		(1,387,959)	
Fund balance - January 1, 2004		9,743,665	
Fund balance - December 31, 2004		<u>\$ 8,355,706</u>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Recognition of unrealized loss on investments, on a GAAP basis	\$ (66,855)
Encumbrances, not included in GAAP basis expenditures	182,795
Adjustment from budgetary basis to GAAP basis	<u>\$ 115,940</u>

NOXIOUS WEED CONTROL FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Excise taxes	\$ 948,000	\$ 930,958	\$ (17,042)
Intergovernmental revenues			
State grants	15,000	41,861	26,861
Interest earnings	10,409	6,964	(3,445)
TOTAL REVENUES	973,409	979,783	6,374
EXPENDITURES			
Current			
Physical environment			
Personal services		591,962	
Supplies		11,413	
Contract services and other charges		68,931	
Interfund payments for services		295,176	
Total physical environment	1,096,621	967,482	129,139
Debt Service			
Redemption of long-term debt	4,930	-	4,930
Capital outlay			
Capitalized expenditures	6,000	5,064	936
Transfers out	2,286	3,104	(818)
TOTAL EXPENDITURES	1,109,837	975,650	134,187
Excess (deficiency) of revenues over (under) expenditures	\$ (136,428)	4,133	\$ 140,561
Adjustment from budgetary basis to GAAP basis - encumbrances		7,805	
Excess of revenues over expenditures		11,938	
Fund balance - January 1, 2004		298,115	
Fund balance - December 31, 2004		\$ 310,053	

KING COUNTY, WASHINGTON

PARKS AND RECREATION
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Taxes			
Property taxes	\$ 11,533,243	\$ 11,249,663	\$ (283,580)
Excise taxes	-	85,732	85,732
Total taxes	<u>11,533,243</u>	<u>11,335,395</u>	<u>(197,848)</u>
Business licenses and permits	<u>100,000</u>	<u>204,665</u>	<u>104,665</u>
Intergovernmental revenues			
State grants	46,000	43,030	(2,970)
Intergovernmental services	-	3,237	3,237
Total intergovernmental revenues	<u>46,000</u>	<u>46,267</u>	<u>267</u>
Charges for services			
General government	-	3,372	3,372
Culture & recreation	2,723,314	2,344,397	(378,917)
Other interfund services	1,154,342	1,154,341	(1)
Total charges for services	<u>3,877,656</u>	<u>3,502,110</u>	<u>(375,546)</u>
Interest earnings	<u>19,442</u>	<u>26,353</u>	<u>6,911</u>
Miscellaneous revenues			
Rents and royalties	2,178,389	1,457,790	(720,599)
Contributions from private sources	50,000	47,750	(2,250)
Other miscellaneous revenues	30,500	43,695	13,195
Total miscellaneous revenues	<u>2,258,889</u>	<u>1,549,235</u>	<u>(709,654)</u>
Transfers in	<u>2,974,640</u>	<u>2,974,640</u>	<u>-</u>
Sale of capital assets	<u>-</u>	<u>21,767</u>	<u>21,767</u>
TOTAL REVENUES	<u>20,709,870</u>	<u>19,660,432</u>	<u>(1,254,103)</u>
EXPENDITURES			
Current			
Culture & recreation			
Personal services		12,152,426	
Supplies		700,642	
Contract services and other charges		2,013,088	
Intergovernmental services		74,129	
Interfund payments for services		2,968,553	
Total culture & recreation	<u>19,350,220</u>	<u>17,908,838</u>	<u>1,441,382</u>
Debt service			
Interest and other debt service costs	-	119	(119)
Capital outlay			
Capitalized expenditures	6,000	31,476	(25,476)
Transfers out	<u>24,734</u>	<u>20,258</u>	<u>4,476</u>
TOTAL EXPENDITURES	<u>19,380,954</u>	<u>17,960,691</u>	<u>1,420,263</u>
Excess of revenues over expenditures (budgetary basis)	<u>\$ 1,328,916</u>	1,699,741	<u>\$ 166,160</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>26,637</u>	
Excess of revenues over expenditures		1,726,378	
Fund balance - January 1, 2004		-	
Fund balance - December 31, 2004		<u>\$ 1,726,378</u>	

RECORDER'S OPERATION AND MAINTENANCE FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Intergovernmental revenues			
Entitlements and shared revenues	\$ 255,958	\$ 513,477	\$ 257,519
Charges for services			
General government	660,338	748,116	87,778
Interest earnings	<u>21,170</u>	<u>46,662</u>	<u>25,492</u>
TOTAL REVENUES	<u>937,466</u>	<u>1,308,255</u>	<u>370,789</u>
EXPENDITURES			
Current			
General government services			
Personal services		364,689	
Supplies		19,340	
Contract services and other charges		180,299	
Interfund payments for services		47,561	
Total general government services	<u>1,028,272</u>	<u>611,889</u>	<u>416,383</u>
Capital outlay			
Capitalized expenditures	448,267	290,823	157,444
Transfers out	<u>1,403</u>	<u>189,924</u>	<u>(188,521)</u>
TOTAL EXPENDITURES	<u>1,477,942</u>	<u>1,092,636</u>	<u>385,306</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (540,476)</u>	215,619	<u>\$ 756,095</u>
Fund balance - January 1, 2004		1,903,412	
Fund balance - December 31, 2004		<u>\$ 2,119,031</u>	

RISK ABATEMENT FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Charges for services			
Interfund/department charges for services	\$ 9,461,679	\$ 12,613,246	\$ 3,151,567
Interest earnings	-	321,732	321,732
TOTAL REVENUES	9,461,679	12,934,978	3,473,299
EXPENDITURES			
Current			
General government services			
Personal services		2,047,003	
Supplies		18,300	
Contract services and other services		4,688,625	
Interfund payments for services		864,692	
Total general government services	36,276,270	7,618,620	28,657,650
Capital outlay			
Capitalized expenditures	14,230	14,413	(183)
TOTAL EXPENDITURES	36,290,500	7,633,033	28,657,467
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (26,828,821)	5,301,945	\$ 32,130,766
Adjustment from budgetary basis to GAAP basis - unrealized loss on investments		(77,052)	
Excess of revenues over expenditures		5,224,893	
Fund balance - January 1, 2004		15,511,753	
Fund balance - December 31, 2004		\$ 20,736,646	

RIVER IMPROVEMENT FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,383,322	\$ 2,486,855	\$ 103,533
Business and other taxes	-	18,632	18,632
Total taxes	<u>2,383,322</u>	<u>2,505,487</u>	<u>122,165</u>
Intergovernmental revenues			
Federal grants	873,791	493,356	(380,435)
State grants	100,270	34,305	(65,965)
Intergovernmental services	-	38	38
Total intergovernmental revenues	<u>974,061</u>	<u>527,699</u>	<u>(446,362)</u>
Miscellaneous revenues			
Other miscellaneous revenues	<u>75,000</u>	<u>7,198</u>	<u>(67,802)</u>
Transfers in	875,544	757,169	(118,375)
Sale of capital assets	<u>-</u>	<u>3,970</u>	<u>3,970</u>
TOTAL REVENUES	<u>4,307,927</u>	<u>3,801,523</u>	<u>(506,404)</u>
EXPENDITURES			
Current			
Physical environment			
Personal services		1,100,180	
Supplies		77,404	
Contract services and other charges		746,379	
Intergovernmental services		99,898	
Interfund payments for services		452,373	
Total physical environment	<u>3,076,753</u>	<u>2,476,234</u>	<u>600,519</u>
Debt service			
Redemption of long-term debt	4,175	4,175	-
Interest and other debt services costs	942	942	-
Total debt service	<u>5,117</u>	<u>5,117</u>	<u>-0-</u>
Capital outlay			
Capitalized expenditures	<u>134,791</u>	<u>134,577</u>	<u>214</u>
Transfers out	<u>1,661,962</u>	<u>1,646,218</u>	<u>15,744</u>
TOTAL EXPENDITURES	<u>4,878,623</u>	<u>4,262,146</u>	<u>616,477</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (570,696)</u>	(460,623)	<u>\$ 110,073</u>
Adjustment from budgetary basis			
to GAAP basis - encumbrances		402,163	
Deficiency of revenue under expenditures		(58,460)	
Fund balance - January 1, 2004		792,786	
Fund balance - December 31, 2004		<u>\$ 734,326</u>	

SURFACE WATER MANAGEMENT FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Federal grants	\$ 452,892	\$ 287,551	\$ (165,341)
State grants	179,155	217,197	38,042
Entitlements and shared revenues	1,417,243	750,947	(666,296)
Intergovernmental services	40,000	45,000	5,000
Total intergovernmental revenues	<u>2,089,290</u>	<u>1,300,695</u>	<u>(788,595)</u>
Charges for services			
General government	17,500	6,236	(11,264)
Physical environment	20,910,319	17,674,099	(3,236,220)
Economic environment	-	912	912
Interfund/department charges for services	18,747,322	21,421,078	2,673,756
Total charges for services	<u>39,675,141</u>	<u>39,102,325</u>	<u>(572,816)</u>
Interest earnings	114,296	86,957	(27,339)
Miscellaneous revenues	<u>19,000</u>	<u>145,567</u>	<u>126,567</u>
Transfers in	<u>1,860,788</u>	<u>1,517,307</u>	<u>(343,481)</u>
TOTAL REVENUES	<u>43,758,515</u>	<u>42,152,851</u>	<u>(1,605,664)</u>
EXPENDITURES			
Current			
Physical environment			
Personal services		25,040,081	
Supplies		984,922	
Contract services and other charges		2,381,112	
Intergovernmental services		270,892	
Interfund payment for services		8,421,209	
Total physical environment	<u>38,879,240</u>	<u>37,098,216</u>	<u>1,781,024</u>
Debt service			
Redemption of long-term debt	29,862	9,980	19,882
Interest and other debt service costs	42,625	24,395	18,230
Total debt service	<u>72,487</u>	<u>34,375</u>	<u>38,112</u>
Capital outlay			
Capitalized expenditures	381,010	94,511	286,499
Transfers out	<u>7,171,216</u>	<u>7,084,591</u>	<u>86,625</u>
TOTAL EXPENDITURES	<u>46,503,953</u>	<u>44,311,693</u>	<u>2,192,260</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (2,745,438)</u>	<u>(2,158,842)</u>	<u>\$ 586,596</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>1,463,786</u>	
Deficiency of revenues under expenditures		<u>(695,056)</u>	
Fund balance - January 1, 2004		<u>2,630,581</u>	
Fund balance - December 31, 2004		<u>\$ 1,935,525</u>	

VETERANS' RELIEF FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,104,831	\$ 2,103,707	\$ (1,124)
Business and other taxes	-	15,756	15,756
Total taxes	2,104,831	2,119,463	14,632
Intergovernmental revenues			
Entitlements and shared revenues	-	31	31
Miscellaneous revenues	-	2,658	2,658
Sale of capital assets	-	3,358	3,358
TOTAL REVENUES	2,104,831	2,125,510	20,679
EXPENDITURES			
Current			
Economic environment			
Personal services		400,023	
Supplies		4,024	
Contract services and other charges		1,109,281	
Interfund payments for services		360,320	
Total economic environment	2,102,593	1,873,648	228,945
Capital outlay			
Capitalized expenditures	-	2,501	(2,501)
Transfers out	9,872	1,786	8,086
TOTAL EXPENDITURES	2,112,465	1,877,935	234,530
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (7,634)	247,575	\$ 255,209
Fund balance - January 1, 2004		1,065,780	
Fund balance - December 31, 2004		\$ 1,313,355	

YOUTH EMPLOYMENT PROGRAMS FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Federal grants	\$ 14,343,711	\$ 10,380,361	\$ (3,963,350)
State grants	200,000	98,899	(101,101)
Intergovernmental services	474,416	503,383	28,967
Total intergovernmental revenues	<u>15,018,127</u>	<u>10,982,643</u>	<u>(4,035,484)</u>
Charges for services			
Interfund/department charges for services	<u>-</u>	<u>112,064</u>	<u>112,064</u>
Miscellaneous revenues			
Rents and royalties	450,000	425,047	(24,953)
Miscellaneous revenues	665,000	100,103	(564,897)
Total miscellaneous revenues	<u>1,115,000</u>	<u>525,150</u>	<u>(589,850)</u>
Transfers in	<u>1,770,140</u>	<u>1,610,140</u>	<u>(160,000)</u>
TOTAL REVENUES	<u>17,903,267</u>	<u>13,229,997</u>	<u>(4,673,270)</u>
EXPENDITURES			
Current			
Economic environment			
Personal services		7,233,790	
Supplies		466,819	
Contract services and other charges		3,956,171	
Interfund payments for services		1,683,074	
Total economic environment	<u>17,958,136</u>	<u>13,339,854</u>	<u>4,618,282</u>
Capital outlay			
Capitalized expenditures	<u>55,000</u>	<u>138,455</u>	<u>(83,455)</u>
Transfers out	<u>27,097</u>	<u>27,097</u>	<u>-</u>
TOTAL EXPENDITURES	<u>18,040,233</u>	<u>13,505,406</u>	<u>4,534,827</u>
Deficiency of revenues under expenditures	<u>\$ (136,966)</u>	(275,409)	<u>\$ (138,443)</u>
Fund balance - January 1, 2004		660,507	
Fund balance - December 31, 2004		<u>\$ 385,098</u>	

YOUTH SPORTS FACILITIES GRANT FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Retail sales and use taxes			
Auto rental tax	\$ 607,182	\$ 668,483	\$ 61,301
Interest earnings	13,449	29,140	15,691
TOTAL REVENUES	620,631	697,623	76,992
EXPENDITURES			
Current			
Culture and recreation			
Personal services		78,815	
Contract services and other charges		741,318	
Interfund payments for services		44,501	
Total culture and recreation	1,037,495	864,634	172,861
Transfers out	30,255	255	30,000
TOTAL EXPENDITURES	1,067,750	864,889	202,861
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (447,119)	(167,266)	\$ 279,853
Adjustment from budgetary basis to GAAP basis - encumbrances		202,320	
Excess of revenues over expenditures		35,054	
Fund balance - January 1, 2004		1,556,111	
Fund balance - December 31, 2004		\$ 1,591,165	

LIMITED GENERAL OBLIGATION BOND REDEMPTION FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 18,459,003	\$ 17,608,185	\$ (850,818)
Retail sales and use taxes	34,059,000	35,485,074	1,426,074
Business and other taxes	4,792,000	4,171,862	(620,138)
Total taxes	<u>57,310,003</u>	<u>57,265,121</u>	<u>(44,882)</u>
Intergovernmental revenues			
Entitlements and shared revenues	4,280,707	4,268,719	(11,988)
Intergovernmental services	1,891,438	1,891,958	520
Total intergovernmental revenues	<u>6,172,145</u>	<u>6,160,677</u>	<u>(11,468)</u>
Charges for services			
General government	<u>3,280,849</u>	<u>3,280,849</u>	<u>-</u>
Miscellaneous revenues			
Interest earnings	352,878	553,209	200,331
Other miscellaneous revenues	3,586,490	10,625	(3,575,865)
Total miscellaneous revenues	<u>3,939,368</u>	<u>563,834</u>	<u>(3,375,534)</u>
Sale of capital assets	<u>10,000</u>	<u>27,885</u>	<u>17,885</u>
Transfers in	<u>55,680,831</u>	<u>57,282,122</u>	<u>1,601,291</u>
TOTAL REVENUES	<u>126,393,196</u>	<u>124,580,488</u>	<u>(1,812,708)</u>
EXPENDITURES			
Debt service			
Principal	54,875,000	54,800,000	75,000
Interest and other debt service costs	65,120,279	60,727,616	4,392,663
Payment to escrow agent	5,275,000	13,378,230	(8,103,230)
TOTAL EXPENDITURES	<u>125,270,279</u>	<u>128,905,846</u>	<u>(3,635,567) ^(b)</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ 1,122,917</u>	<u>(4,325,358)</u>	<u>\$ (5,448,275)</u>
Adjustment from budgetary basis to GAAP basis		<u>(63,853) ^(a)</u>	
Deficiency of revenues under expenditures		<u>(4,389,211)</u>	
Fund balance - January 1, 2004		<u>32,781,257</u>	
Fund balance - December 31, 2004		<u>\$ 28,392,046</u>	

(a) Adjustment from budgetary basis to GAAP basis:

Elements which are budgeted, but are not reported on GAAP basis statements:	
Revenues related to proprietary limited general obligation bonds	\$ (46,517,284)
Expenditures related to proprietary limited general obligation bonds	46,517,284
Elements which are not budgeted, but are reported on GAAP basis statements:	
Proceeds of advance refunding limited general obligation bonds	108,163,337
Payment to escrow agent and issuance cost on related refunded bonds	(108,163,337)
Recognition of unrealized loss on investments, on a GAAP basis	(63,853)
Total adjustment from budgetary basis to GAAP basis	<u>\$ (63,853)</u>

(b) See Note 3, "Stewardship, Compliance and Accountability" - Expenditures including Other financing Uses, in Excess of Amounts Legally Authorized.

STADIUM GENERAL OBLIGATION BOND REDEMPTION FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Retail sales and use taxes - hotel/motel tax	\$ 2,688,000	\$ 2,623,423	\$ (64,577)
TOTAL REVENUES	<u>2,688,000</u>	<u>2,623,423</u>	<u>(64,577)</u>
EXPENDITURES			
Debt Service			
Principal	1,425,000	1,425,000	-
Interest and other debt service costs	786,976	786,976	-
TOTAL EXPENDITURES	<u>2,211,976</u>	<u>2,211,976</u>	<u>-0-</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ 476,024</u>	411,447	<u>\$ (64,577)</u>
Fund balance - January 1, 2004		<u>4,177,209</u>	
Fund balance - December 31, 2004		<u>\$ 4,588,656</u>	

UNLIMITED GENERAL OBLIGATION BOND REDEMPTION FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 44,161,514	\$ 43,729,913	\$ (431,601)
Business and other taxes	60,000	54,223	(5,777)
Total taxes	<u>44,221,514</u>	<u>43,784,136</u>	<u>(437,378)</u>
Intergovernmental revenues			
Entitlements and shared revenues	-	664	664
Premium on bonds sold	-	6,178,835	6,178,835
Sale of capital assets	<u>18,000</u>	<u>69,826</u>	<u>51,826</u>
TOTAL REVENUES	<u>44,239,514</u>	<u>50,033,461</u>	<u>5,793,947</u>
EXPENDITURES			
Debt Service			
Principal	25,310,000	25,310,000	-
Interest and other debt service costs	<u>17,691,224</u>	<u>13,138,874</u>	<u>4,552,350</u>
TOTAL EXPENDITURES	<u>43,001,224</u>	<u>38,448,874</u>	<u>4,552,350</u>
Excess of revenues over expenditures (budgetary basis)	<u>\$ 1,238,290</u>	11,584,587	<u>\$ 10,346,297</u>
Fund balance - January 1, 2004		<u>3,171,950</u>	
Fund balance - December 31, 2004		<u>\$ 14,756,537</u>	

GENERAL FUND
COMPARATIVE BALANCE SHEETS
DECEMBER 31, 2004 AND 2003

	2004	2003
ASSETS		
Cash and cash equivalents	\$ 97,002,939	\$ 73,275,133
Taxes receivable - delinquent	6,164,708	6,940,215
Accounts receivable	61,956,493	59,468,364
Estimated uncollectible accounts receivable	(54,527,600)	(52,051,327)
Interest receivable	10,109,826	10,672,282
Due from other funds	12,670,488	11,894,790
Interfund short-term loans receivable	6,483,084	12,727,938
Due from other governments	29,243,387	27,201,631
Estimated uncollectible due from other governments	(296,396)	(313,534)
Prepayments	-	21,116
Advances to other funds	300,000	300,000
TOTAL ASSETS	<u>\$ 169,106,929</u>	<u>\$ 150,136,608</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 6,735,312	\$ 8,780,408
Due to other funds	3,298,241	5,549,980
Due to other governments	237,475	167,037
Wages payable	11,808,328	10,945,774
Taxes payable	116,537	130,121
Deferred revenues	11,909,880	12,724,298
Obligations under reverse repurchase agreements	9,225,769	14,206,935
Custodial accounts	1,316,926	1,383,682
Advances from other funds	1,500,000	-
Total liabilities	<u>46,148,468</u>	<u>53,888,235</u>
Fund balance		
Reserved for prepayments	-	21,116
Reserved for encumbrances	5,100,011	4,930,337
Reserved for advances to other funds	300,000	300,000
Reserved for animal services	401,636	392,096
Reserved for crime victim compensation program	717,003	1,099,902
Reserved for drug enforcement program	38,921	144,028
Reserved for antiprofitteering program	393,047	393,199
Reserved for dispute resolution centers	95,820	113,896
Reserved for inmate welfare	432,734	540,610
Reserved for laptop replacement	310,300	542,059
Reserved for real property title assurance	25,152	25,152
Unreserved		
Designated for capital projects	2,536,115	3,176,234
Designated for reappropriation	1,452,433	399,000
Designated for net unrealized gains	-	1,119,116
Designated for contingencies	15,057,616	15,000,000
Designated for children and family services programs	2,376,274	131,700
Undesignated	93,721,399	67,919,928
Total fund balance	<u>122,958,461</u>	<u>96,248,373</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 169,106,929</u>	<u>\$ 150,136,608</u>

NONMAJOR CAPITAL PROJECTS FUNDS
BALANCE SHEETS (LEGAL BASIS) ^(a)
DECEMBER 31, 2004

	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	TECHNOLOGY SYSTEMS CAPITAL
ASSETS		
Cash and cash equivalents	\$ 12,352,083	\$ 1,782,720
Due from other funds	269,602	-
TOTAL ASSETS	<u>\$ 12,621,685</u>	<u>\$ 1,782,720</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 338,048	\$ 2,869
Due to other funds	649,012	448,213
Total liabilities	<u>987,060</u>	<u>451,082</u>
Fund balance		
Reserved for encumbrances	1,762,683	-
Unreserved		
Undesignated	9,871,942	1,331,638
Total fund balances	<u>11,634,625</u>	<u>1,331,638</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 12,621,685</u>	<u>\$ 1,782,720</u>

NONMAJOR CAPITAL PROJECTS FUNDS
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (LEGAL BASIS) ^(a)
FOR THE YEAR ENDED DECEMBER 31, 2004

	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	TECHNOLOGY SYSTEMS CAPITAL
REVENUES		
Interest earnings	\$ 160,187	\$ 49,255
Miscellaneous revenues	-	9,518
TOTAL REVENUES	<u>160,187</u>	<u>58,773</u>
EXPENDITURES		
Current		
General government services	2,886,785	82,202
Capital outlay		
General government services	3,582,151	355,245
TOTAL EXPENDITURES	<u>6,468,936</u>	<u>437,447</u>
Deficiency of revenues under expenditures	(6,308,749)	(378,674)
OTHER FINANCING SOURCES (USES)		
Transfers in	13,032,446	-
Transfers out	(224,300)	(1,294,323)
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,808,146</u>	<u>(1,294,323)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	6,499,397	(1,672,997)
Fund balances - January 1, 2004	5,135,228	3,004,635
Fund balances - December 31, 2004	<u>\$ 11,634,625</u>	<u>\$ 1,331,638</u>

(a) Certain general obligation debts, although deposited legally in governmental CIP funds, were transferred over and reported (under the GAAP basis) in the Internal Service funds that service the debt and that benefit from the use of the debt. Under the legal basis, the unspent proceeds and current year capital activity are restored in the corresponding governmental CIP fund.